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CLERK OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF

COHEN & ASSOCIATES OF IDAHO, INC.

* * * * *

We, the undersigned, being natural citizens of full age and citizens of the United States of America, in order to form a corporation for the purposes hereinafter stated, under and pursuant to the provisions of the general laws of the State of Idaho, do hereby certify as follows:

Article 1: Name of Corporation

The name of the corporation shall be: **Cohen & Associates of Idaho, Inc.**

Article 2: Purpose of Corporation

The Corporation's purposes are to provide financial services to its customers or to conduct whatever business or to perform whatever actions are allowed by the State of Idaho for profit corporations.

Article 3 - Authorized Shares

The number of shares the corporation is authorized to issue is 10,000 share of common stock having no par value.

Article 4 - Address of Corporation

The street address of the registered office 493 Eastland Drive, Twin Falls, Idaho 83301. The registered agent at such address is Mark J. Cohen.

Article 5 - Names and Addresses of Incorporators

The name and post office address of the incorporators are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Mark J. Cohen	290 Quincy Street, Twin Falls, ID 83301
Irene Cohen	290 Quincy Street, Twin Falls, ID 83301

IDAHO SECRETARY OF STATE
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Article 6 - Board of Directors

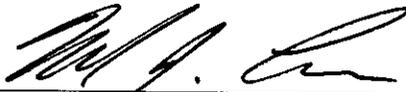
The Board of Directors shall consist of two (2) Directors. During the term of their office, or thereafter, the number of Directors shall be increased or decreased from time to time as provided by the By-Laws; provided, however, that the Board of Directors shall not be more than five (5) nor less than two (2).

The incorporators, as listed in Article 5 above, of the corporation are to serve as Directors until the first annual meeting of shareholders or until his successors shall be elected and qualified.

Article 7 - Issuance of Stock in Corporation

The authorized and treasury stock of this corporation may be issued at such time, upon such terms and conditions and for such consideration that the Board of Directors shall determine.

We, the incorporators, hereby affix our signatures to these "Articles of Incorporation"



Mark J. Cohen



Irene Cohen

Date: 6/14/2001