



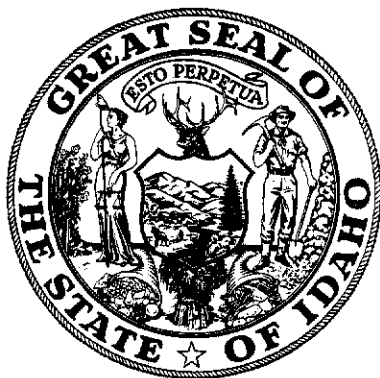
CERTIFICATE OF INCORPORATION  
OF

FINANCIAL STRATEGIES OF TWIN FALLS, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: July 1, 1987



*Pete T. Cenarrusa*

SECRETARY OF STATE

by: *Sandra Markes*

ARTICLES OF INCORPORATION  
OF  
FINANCIAL STRATEGIES OF TWIN FALLS, INC.

RECEIVED  
SEC. OF STATE  
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\* \* \* \* \*

KNOW ALL MEN BY THESE PRESENTS: That 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 I

The name of the Corporation shall be "FINANCIAL STRATEGIES OF TWIN FALLS, INC.

ARTICLE II

The Corporation's purposes are:

(A) To purchase, or in any way acquire for investment or for sale or otherwise, lands, contracts for the purchase or sale of lands, buildings, improvements, and any other real property of any kind or any interest therein, and as the consideration for same to pay cash or to issue the capital stock, debenture bonds, mortgage bonds, or other obligations of the corporation, and to sell, convey, lease, mortgage, deed of trust, turn to account, or otherwise deal with all or any part of the property of the corporation; to make and obtain loans upon real estate, improved or unimproved, and upon personal property,

giving or taking evidences of indebtedness and securing the payment thereof by mortgage, trust deed, pledge or otherwise; and to enter into contracts to buy or sell any property, real or personal; to buy and sell mortgages, trust deeds, contracts, and evidences of indebtedness; to purchase or otherwise acquire, for the purpose of holding or disposing of the same, real or personal property of every kind and description, including the good will, stock, rights, and property of any person, firm, association, or corporation, paying for the same in cash, stock, or bonds of this corporation; and to draw, make, accept, endorse, discount, execute, and issue promissory notes, bills of exchange, warrants, bonds, debentures, and other negotiable or transferable instruments, or obligations of the corporation, from time to time, for any of the objects or purposes of the corporation without restriction or limit as to amount.

(B) To purchase, to receive by way of gift, subscribe for, invest in, and in all other ways acquire, import, lease, possess, maintain, handle on consignment, own, hold for investment or otherwise use, enjoy, exercise, operate, manage, conduct, perform, make, borrow, guarantee, contract in respect of, trade and deal in, sell, exchange, let, lend, export, mortgage, pledge, deed of trust, hypothecate, encumber, transfer, assign and in all other ways dispose of, design, develop, invent, improve, equip, repair, alter, fabricate, assemble, build, construct, operate, manufacture, plant, cultivate, produce, market, and in all other ways (whether like or unlike

any of the foregoing), deal in and with property of every kind and character, real, personal or mixed, tangible or intangible, wherever situated and however held, including, but not limited to, money, credits, choses in action, securities, stocks, bonds, warrants, script, certificates, debentures, mortgages, notes, commercial paper and other obligations and evidences of interest in or indebtedness of any person, firm or corporation, foreign or domestic, or of any government or subdivision or agency thereof, documents of title, and accompanying rights, and every other kind and character of personal property, real property (improved or unimproved), and the products and avails thereof, and every character of interest therein and appurtenance thereto, including, but not limited to, mineral, oil, gas and water rights, all or any part of any going business and its incidents, franchises, subsidies, charters, concessions, grants, rights, powers or privileges, granted or conferred by any government or subdivision or agency thereof, and any interest in or part of any of the foregoing, and to exercise in respect thereof all of the rights, powers, privileges, and immunities of individual owners or holders thereof.

(C) To hire and employ agents, servants and employees, and to enter into agreements of employment and collective bargaining agreements, and to act as agent, contractor, trustee, factor or otherwise, either alone or in company with others.

(D) To promote or aid in any manner, financially or otherwise, any person, firm, association or corporation, and

to guarantee contracts and other obligations.

(E) To carry on any business whatsoever that this corporation may deem proper or convenient in connection with any of the foregoing purposes or otherwise, or that it may deem calculated, directly or indirectly, to improve the interests of this corporation, and to have and to exercise all powers conferred by the laws of the State of Idaho on corporations formed under the laws pursuant to which and under which this corporation is formed, as such laws are now in effect or may at any time hereafter be amended, and to do any and all things hereinabove set forth to the same extent and as fully as natural persons might or could do, either alone or in connection with other persons, firms, associations or corporations, and in any part of the world.

The foregoing statement of purposes shall be construed as a statement of both purposes and powers, shall be liberally construed in aid of the powers of this corporation, and the powers and purposes stated in each clause shall, except where otherwise stated, be in nowise limited or restricted by any term or provision of any other clause, and shall be regarded not only as independent purposes, but the purposes and powers stated shall be construed distributively as each object expressed, and the enumeration as to specific powers shall not be construed as to limit in any manner the aforesaid general powers, but are in furtherance of, and in addition to and not in limitation of said general powers. \*

### ARTICLE III

The Corporation is to have perpetual existence.

### ARTICLE IV

The location and post office address of the Corporation's registered office in this state shall be: 149 3rd Avenue East, Twin Falls, Idaho 83301. That Stanley E. Snow shall be the registered agent.

### ARTICLE V

The total number of shares which the Corporation is authorized to issue is 100 shares. The aggregate par value of said shares is \$1,000.00 and the par value of each share is \$10.00.

### ARTICLE VI

The names and post office addresses of the incorporators and the number of shares subscribed by each are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>SHARES</u>
Stanley E. Snow	149 3rd Avenue East Twin Falls, Idaho 83301	60
Timothy Preston	2039 Occidental Burley, Idaho 83318	20
Vincent Barborka	Route 2, Box 2022 Burley, Idaho 83318	20

### ARTICLE VII

The Board of Directors shall consist of three (3) Directors. During the term of their office, or thereafter, the number of Directors shall be increased or decreased from time

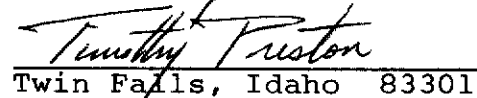
to time as provided by the By-Laws; provided, however, that the Board of Directors shall not be more than three (3) nor less than two (2) unless all of the shares of the Corporation are owned beneficially or of record by two (2) stockholders, in which case the number of Directors may be less than two (2), but not less than the number of stockholders.

The names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders or until their successors shall be elected and qualified are as follows:

Stanley E. Snow

  
Twin Falls, Idaho 83301

Timothy Preston

  
Twin Falls, Idaho 83301

Vincent Barborka

  
Twin Falls, Idaho 83301

#### ARTICLE VIII

The power to appeal and amend the By-Laws and adopt new By-Laws is hereby conferred upon the Directors, as well as on the shareholders, to be exercised by such vote of the Directors or of the allotted shares, as the case may be; provided, however, not less than a majority thereof as may be fixed by the By-Laws.


#### ARTICLE IX

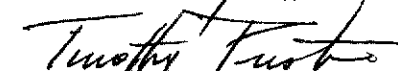
The authorized and treasury stock of this corporation may be issued at such time, upon such terms and conditions and for such consideration that the Board of Directors shall determine.

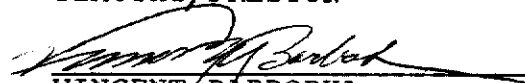
ARTICLE X

No contract or other transaction between the corporation or any other corporation, whether or not a majority of the shares of the capital stock of such corporation is owned by the corporation, and no act of the corporation shall in any way be affected or invalidated by the fact that any of the Directors of the corporation are pecuniarily or otherwise interested in, or are directors or officers of such other corporation; any Director individually may be a party to or may be pecuniarily or otherwise interested in any contract or transaction of the corporation and any Director of the corporation who is so interested may be counted in determining the existence of a quorum at any meeting of the Board of Directors or the company which shall authorize such contract or transaction and may vote thereon to authorize such contract or transaction with like force and effect as if he were not such Director or officer of such other corporation and not so interested.

IN WITNESS WHEREOF, We have hereunto set our hands and seals this 31 day of March, 1987.

  
STANLEY E. SNOW

  
TIMOTHY PRESTON

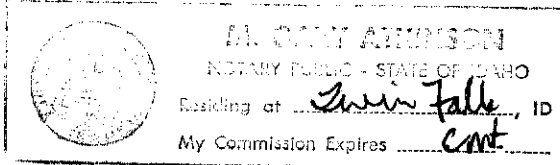
  
VINCENT BARBORKA



STATE OF IDAHO )  
 : ss.  
County of Twin Falls )

On this 31 day of March, 1987, before me,  
M. Gary Atkinson, a Notary Public in and for said State,  
personally appeared STANELY E. SNOW known to me (or proved to  
me on the oath of \_\_\_\_\_) or identified to me to  
be the person whose name is subscribed to the foregoing instru-  
ment and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and  
affixed my official seal the day and year in this certificate  
first above written.

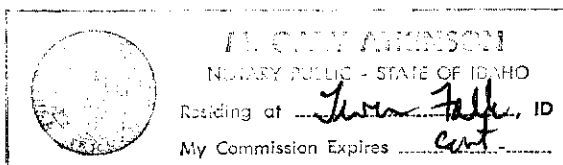


M. Gary Atkinson  
Notary Public for State of Idaho  
Residing at Twin Falls, therein.

STATE OF IDAHO )  
 : ss.  
County of Twin Falls )

On this 31 day of March, 1987, before me,  
M. Gary Atkinson, a Notary Public in and for said State,  
personally appeared TIMOTHY PRESTON known to me (or proved to  
me on the oath of \_\_\_\_\_) or identified to me to  
be the person whose name is subscribed to the foregoing instru-  
ment and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and  
affixed my official seal the day and year in this certificate  
first above written.

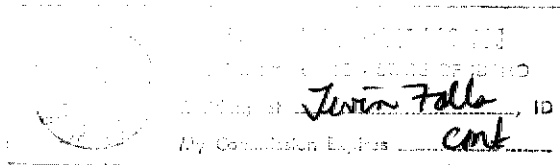


M. Gary Atkinson  
Notary Public for State of Idaho  
Residing at Twin Falls, therein.

STATE OF IDAHO                    )  
  :   ss.  
County of Twin Falls        )

On this 31 day of March, 1987, before me,  
M. Gary Atkinson, a Notary Public in and for said State,  
personally appeared VINCENT BARBORKA known to me (or proved to  
me on the oath of \_\_\_\_\_) or identified to me to  
be the person whose name is subscribed to the foregoing instru-  
ment and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and  
affixed my official seal the day and year in this certificate  
first above written.



M. Gary Atkinson  
Notary Public for State of Idaho  
Residing at Twin Falls, therein.

**FINANCIAL STRATEGIES, INC.**

**A PROFESSIONAL ESTATE & BUSINESS PLANNING CORPORATION**

**Box 807, 1526 OVERLAND AVENUE**

**BURLEY, IDAHO 83318**

**208/678-0420**

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May 4, 1987

To Whom It May Concern;

We give our consent to use our corporate name of, Financial Strategies Incorporated, to be used for the corporation of Financial Strategies of Twin Falls.

Sincerely,



Tim Preston,  
President