

FILED EFFECTIVE

**ARTICLES OF INCORPORATION
OF
PURCELL TAX SERVICES, INC.**

The undersigned, acting as incorporator, in order to form a corporation for the purposes hereinafter stated, pursuant to the Idaho Business Corporation Act, hereby adopts the following Articles of Incorporation for such Corporation.

ARTICLE I

The name of the Corporation shall be Purcell Tax Services, Inc.

ARTICLE II

The capital stock of the Corporation shall be one thousand (1,000) shares of common stock, without par value.

ARTICLE III

The address of the Corporation's initial registered office shall be 350 Spyglass Circle, Idaho Falls, Idaho, 83401, and the name of its initial registered agent at such address is Andrew Purcell.

ARTICLE IV

The number of directors constituting the initial board of directors of the Corporation is two (2) and the name and address of each person serving as a director until the first annual meeting of the shareholders or until their successors are elected and shall qualify are:

Andrew Purcell
350 Spyglass Circle
Idaho Falls, Idaho 83401

Launa Purcell
350 Spyglass Circle
Idaho Falls, Idaho 83401

IDAHO SECRETARY OF STATE
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ARTICLE V

The name and address of the incorporator are:

Andrew Purcell
350 Spyglass Circle
Idaho Falls, Idaho 83401

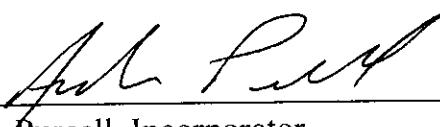
ARTICLE VI

The Corporation shall indemnify the directors and officers of the Corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnifications rights than the Idaho Business Corporation Act permitted the Corporation to provide prior to such amendment).

ARTICLE VII

No director shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty except liability for: (i) the amount of financial benefit received by a director to which the director is not entitled; (ii) an intentional infliction of harm on the Corporation or the shareholders; (iii) a violation of § 30-1-833, Idaho Code; or (iv) an intentional violation of criminal law.

Dated this 19 day of November, 2002.



Andrew Purcell, Incorporator