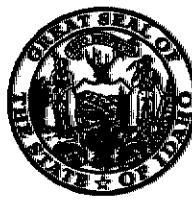


ARTICLES OF ORGANIZATION LIMITED LIABILITY COMPANY

SEP 3 | 10 PM '97

(Instructions on back of application)

STATE
OF IDAHO1. The name of the limited liability company is: TAX XPRESS LLC2. The address of the initial registered office is: 6201 N. Prescott Ave
(not a PO Box)

Boise, Id 83703 and the name of the initial registered agent at that address is: Eddy E. Christensen

Signature of registered agent: Eddy E. Christensen

3. Is management of the limited liability company vested in a manager or managers?

Yes No (check appropriate box)

4. If management is vested in one or more manager(s), list the name(s) and address(es) of at least one initial manager. If management is vested in the members, list the name(s) and address(es) of at least one initial member.

Name:

Address:

Eddy Christensen6201 N. Prescott Ave Boise Id 83703Thomas Day111 So. Robinson Nampa Id 83687Marshall Davis718 Monticello Ct. Caldwell Id83605

5. Signature of at least one person listed in #5 above:

Eddy E. ChristensenThomas DayMarshall Davis

IDAHO SECRETARY OF STATE

Secretary of State use only
09/03/1997 09:00
CK: CASH CT: 86670 RH: 35337

1 @ 100.00 = 100.00 ORGAN LLC
1 @ 20.00 = 20.00 CORP SUR

W 4605