



CERTIFICATE OF INCORPORATION
OF

MAGIC VALLEY ESTATE PLANNING COUNCIL, INC.

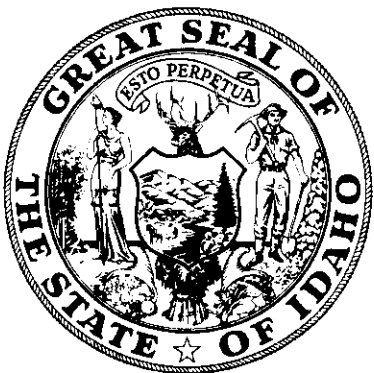
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of Articles of Incorporation for the incorporation of _____

MAGIC VALLEY ESTATE PLANNING COUNCIL, INC.

duly signed pursuant to the provisions of the Idaho Nonprofit 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 March 7, 19 86.



SECRETARY OF STATE

Corporation Clerk

RECEIVED
SEC. OF STATE

'86 MAR 7 AM 10 26

ARTICLES OF INCORPORATION

OF

MAGIC VALLEY ESTATE PLANNING COUNCIL, INC.

A Non-Profit Corporation

WE, THE UNDERSIGNED, acting as incorporators of a corporation hereinafter referred to as the "Corporation" under the provisions of the Idaho Business Corporation Act, adopt the following Articles of Incorporation.

FIRST

The name of the corporation is and shall be Magic Valley Estate Planning Council, Inc.

SECOND

The purposes of the corporation are as follows:

A. to foster intelligent cooperation and cordial understanding among the members as to the proper relationship between the functions of the life underwriters, bank officers, certified public accountants, investment counsellors, attorneys and other professionals in estate planning.

B. To assist its members in keeping abreast of laws and conditions affecting business and personal taxation and the problems of estate accumulation and conservation so as to improve the knowledge of each member within his sphere; and with these objectives.

C. To encourage its members to have as their ultimate goal the rendering of the best professional services to the public.

D. And generally to act or perform such functions or purposes consistent with the foregoing except that in no event shall the corporation conduct any business other than that business that a "non-profit corporation" can conduct pursuant to Title 30, Chapter 3 of the Idaho Code nor shall it have the power to conduct any business that would disqualify it as an exempt organization as understood and defined in the Internal Revenue Code of 1954, Section 501(c)(3) or any corresponding provision of any future Internal Revenue Code or law.

THIRD

The duration of this corporation shall be perpetual.

FOURTH

The location and Post Office address of the registered office of the corporation in the State of Idaho is P. O. Box 61, Rupert, Idaho 83350. The name of the Registered Agent is Steven A. Tuft whose address is 717 7th Street/P. O. Box 61, Rupert, Idaho 83350

FIFTH

A. The membership of this Council shall consist of and be limited to persons who practice their professions in the Magic Valley of Idaho, (defined as Cassia and Minidoka Counties)

and are licensed by the State of Idaho to act as Attorneys at Law or Certified Public Accountants; and, to persons holding positions as Bank Officers, Chartered Life Underwriters, or Registered Security Dealers. "Bank Officer" shall include any officer of a bank. A "Chartered Life Underwriter" must have attained the degree of Chartered Life Underwriter, or be actively engaged in qualifying as a Chartered Life Underwriter by having passed one CLU exam before obtaining membership and passing the remaining portions within four years of membership in the council.

B. Membership in each of the five categories of membership shall be limited so that no more than 50% of the total membership of the Council shall be from any one of the five categories.

C. More detailed requirements and exceptions as to the acquisition and maintaining of membership shall be set forth in the By-Laws.

SIXTH


The names and Post Office addresses of the incorporators and initial directors of the corporation are as follows:

<u>NAMES</u>	<u>ADDRESSES</u>
Ron Osterhout	1734 Overland Ave. Burley, Idaho 83318
Tim Preston	P. O. Box 807, Burley, Idaho 83318
Steven A, Tuft	P. O. Box 61, Rupert, Idaho 83350
Ray Koyle	c/o First Security Bank, 130 East Main, Burley, Idaho 83318

SEVENTH

The power to repeal and amend By-Laws and adopt new By-Laws shall rest with the members of the corporation in good standing by a majority vote of the directors.


IN WITNESS WHEREOF, the incorporators above named have signed their names this 5 day of March, 1986.



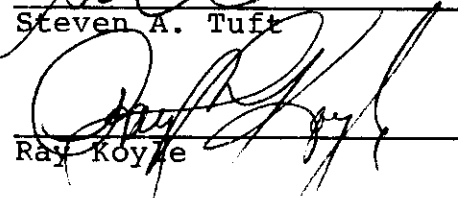
Ron Osterhout



Tim Preston



Steven A. Tuft



Ray Koyte