Delaware

0813900921R.ARD01-66789ARTA SOS $50.00

1990 AUG 13 AM 8:08

RECEIVED
SECRETARY OF STATE

ARTICLES OF INCORPORATION

of

IOWA TAX PUBLISHING, INC.

TO THE SECRETARY OF STATE OF THE STATE OF IOWA:

Pursuant to Section 201 of the Iowa Business Corporation Act, the undersigned, acting as incorporators of a corporation, adopt the following Articles of Incorporation for the corporation:

1. The name of the corporation is Iowa Tax Publishing, Inc.

2. The number of shares the corporation is authorized to issue is as follows:

(a) 200,000 shares of Class A voting common stock;

(b) 200,000 shares of Class B nonvoting common stock;

(c) 200,000 shares of Class C preferred stock.

3. The street address of the corporation's initial registered office in Iowa and the name of the initial registered agent at that office is:

Jean M. Gritton
RR 1 Box 142A
Manchester, Iowa 52057

4. The name and address of each incorporator is:

Jean M. Gritton
RR 1 Box 142A
Manchester, Iowa 52057

Donna K. Weibel
RR 5
Manchester, Iowa 52057

Jean M. Gritton
Jean M. Gritton
RR 1 Box 142A
Manchester, Iowa 52057

Donna K. Weibel
Donna K. Weibel
RR 5
Manchester, Iowa 52057

INCORPORATORS

FILE No. 37-500
RECORDING FEE $ 10.00
TRANSFER FEE $

FILED FOR RECORD THE 28 DAY OF August 19 90 AT 9:58 O'CLOCK A M. BOOK 8 PAGE 60

STATE OF IOWA, DELAWARE COUNTY
Joan Sheppard, Recorder
Art. of Inc.

IOWA

Receipt No. R156983

SECRETARY OF STATE

490 DP-144655
IOWA TAX PUBLISHING, INC.
C/O LARRY GRITTON
106 MCCARREN DRIVE
MANCHESTER, IA 52051

ACKNOWLEDGMENT OF DOCUMENT FILED

The secretary of state acknowledges receipt of the following document from the filing party named above:

Articles of Incorporation

The document was filed on Aug. 13, 1990, at 08:08.

The amount of $50.00 was received in full payment of the filing fee.

Elaine Baxter

SECRETARY OF STATE

635-0015