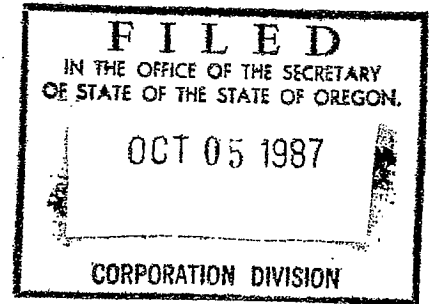


091062-87

ARTICLES OF INCORPORATION  
OF  
PORTLAND TAX FORUM



I, Mark A. Golding, a person over the age of twenty-one (21) years, acting as Incorporator under the Oregon Nonprofit Corporation Law, do hereby certify and adopt the following Articles of Incorporation, in duplicate originals, and state as follows:

ARTICLE I

Name and Duration of Corporation

The name of the Corporation shall be Portland Tax Forum and the duration of the corporation shall be perpetual.

ARTICLE II

Registered Agent and Office

The initial Registered Agent of the Corporation is to be Ronald A. Shellan, and the initial registered office is to be located at 1111 Orbanco Building, 1001 SW Fifth Avenue, Portland, Oregon 97204-1111.

ARTICLE III

Notices

The address where notices shall be sent is: c/o Ronald A. Shellan, Sussman, Shank, Wapnick, Caplan & Stiles, 1111 Orbanco Building, 1001 SW Fifth Avenue, Portland, Oregon 97204-1111.

ARTICLE IV

Purpose

The purposes for which the Corporation is organized are:

1. To present educational programs and presentations on tax

topics of interest to the tax communities of Portland, Oregon, Vancouver, Washington, and the surrounding environs;

2. To engage in any other business, trade, investment or activity which may be lawfully conducted by a nonprofit corporation organized under the laws of the State of Oregon; and

3. To engage in all such activities as are incidental or conducive to the attainment of the purposes of this Corporation or any of them and to exercise any and all powers authorized or permitted to be done by a corporation under any laws that may be now or hereafter applicable or available to the Corporation.

The foregoing clauses of this Article IV shall each be construed as purposes and powers, and the matter expressed in each clause shall be in no way limited or restricted by reference to or inference from the terms of any other clauses, but shall be regarded as independent purposes and powers; and nothing contained in these clauses shall be deemed in any way to limit or exclude any power, right, or privilege given to this Corporation by law or otherwise. Notwithstanding the foregoing, no more than an insubstantial part of the activities of the Corporation shall be activities which are not in furtherance of the purpose of the Corporation set forth in (1) above.

#### ARTICLE V

##### Directors

The management of the Corporation will be vested in a Board of Directors. The number of initial Directors is 29. The names and addresses of the initial Board of Directors are as follows:

Loyal W. Behrenz  
Ernst & Whinney  
3300 First Interstate Tower  
Portland, Oregon 97201-5680

Steven M. Cyr  
Cyr, Moe & Benner, P.C.  
1010 First Farwest Building  
400 SW Sixth Avenue  
Portland, Oregon 97204

David G. Efurd  
Price Waterhouse  
101 SW Main Street, Suite 1700  
Portland, Oregon 97204

Myron J. Fleck  
Coopers & Lybrand  
2700 First Interstate Tower  
Portland, Oregon 97201

T. Randall Grove  
Post Office Box 1086  
Vancouver, Washington 98666

Richard L. Hawkins  
Arthur Young & Company  
2000 Orbanco Building  
1001 SW Fifth Avenue  
Portland, Oregon 97204

Bernard T. Hyde  
Touche Ross & Co.  
One SW Columbia, Suite 1500  
Portland, Oregon 97258

J. Alan Jensen  
Hanna, Urbigkeit, Jensen,  
Goyak & O'Connell  
2300 Pacwest Center  
1211 SW Fifth Avenue  
Portland, Oregon 97204

Wesley W. Kirtley  
Lindsay, Hart, Neil & Weigler  
222 SW Columbia, Suite 1800  
Portland, Oregon 97201

David C. Culpepper  
Miller, Nash, Wiener,  
Hager & Colson  
111 SW Fifth Avenue, Suite 3500  
Portland, Oregon 97204

John H. Doran  
Spears, Lubersky, Campbell,  
Bledsoe, Anderson & Young  
800 Pacific Building  
520 SW Yamhill Street  
Portland, Oregon 97204

Wesley Fitzpatrick  
Grant Thornton  
111 SW Columbia, Suite 970  
Portland, Oregon 97201

Mark A. Golding  
Hagen & Dye, P.C.  
Eighteenth Floor  
200 SW Market Street  
Portland, Oregon 97201

Joseph T. Hagen  
Hagen & Dye, P.C.  
Eighteenth Floor  
200 SW Market Street  
Portland, Oregon 97201

Arlie P. Hutchens  
Laventhol & Horwath  
1800 U.S. Bancorp Tower  
111 SW Fifth Avenue  
Portland, Oregon 97204

Patrick H. Jensen  
Duffy, Kekel, Jensen, Jones  
& Miller  
1404 Standard Plaza  
1100 SW Sixth Avenue  
Portland, Oregon 97204

Roy D. Lambert  
Schwabe, Williamson & Wyatt  
1600-1800 Pacwest Center  
1211 SW Fifth Avenue  
Portland, Oregon 97204

Stephen S. McConnel  
Moss Adams  
1001 SW Fifth Avenue, Suite 1400  
Portland, Oregon 97204

Ingolf Nato  
Tonkin, Torp, Galen,  
Marmaduke & Booth  
1800 Orbanco Building  
1001 SW Fifth Avenue  
Portland, Oregon 97204

Cheryl G. Perkins  
Sanders, Perkins & Co.  
2000 U.S. Bancorp Tower  
111 SW Fifth Avenue  
Portland, Oregon 97204

Campbell Richardson  
Stoel, Rives, Boley, Jones &  
Grey  
900 SW Fifth Avenue, Suite 2300  
Portland, Oregon 97204

Michael J. Silver  
Touche Ross & Co.  
One SW Columbia, Suite 1500  
Portland, Oregon 97258

John Warwick  
Moss Adams  
1220 Main Street, Suite 400  
Vancouver, Washington 98660

Milton D. Mittelstedt  
Deloitte, Haskins & Sells  
3900 U.S. Bancorp Tower  
111 SW Fifth Avenue  
Portland, Oregon 97204

Christene V. Olsen  
IRS District Counsel  
810 Crown Plaza  
1500 SW First Avenue  
Portland, Oregon 97201

Leonard R. Powers  
Arthur Anderson & Co.  
111 SW Columbia, Suite 1400  
Portland, Oregon 97201

Ronald A. Shellan  
Sussman, Shank, Wapnick,  
Caplan & Stiles  
1111 Orbanco Building  
1001 SW Fifth Avenue  
Portland, Oregon 97204

Dale W. Suran  
Peat, Marwick, Main & Co.  
1211 SW Fifth Avenue, Suite 2000  
Portland, Oregon 97204

Jeffrey C. Wolfstone  
Spears, Lubersky, Campbell,  
Bledsoe, Anderson & Young  
800 Pacific Building  
520 SW Yamhill Street  
Portland, Oregon 97204

## ARTICLE VI

### Term of Directors

Successor Directors shall be appointed by the affirmative vote of a majority of the other Directors and shall serve one or more terms of three years and until selection of his or her successor, subject to death, resignation or removal pursuant to ORS 61.127. If a Director should fail to complete his or her full term of office, the Chairperson of the Corporation shall appoint a successor Director to

complete the unexpired term of office. Such completion of an unexpired term shall not disqualify the "interim" Director from serving one or more complete terms thereafter.

#### ARTICLE VII

##### Amendment of Articles of Incorporation

The Corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation by the affirmative vote of a majority of the members of the Board of Directors.

#### ARTICLE VIII

##### Bylaws

The authority to make, alter and/or amend bylaws for the Corporation is hereby vested in the Board of Directors.

#### ARTICLE IX

##### Shareholders and Members

The Corporation shall have no shareholders or members.

#### ARTICLE X

##### Net Earnings

No portion of the net earnings of the Corporation shall be distributed or inure to the benefit of any "private shareholder or individual" as such term is defined in Section 1.501(a)-1(c) of the Income Tax Regulations of the United States Department of the Treasury, as amended from time to time.

#### ARTICLE XI

##### Distribution on Liquidation

In the event of liquidation of the Corporation, all assets of the Corporation shall be distributed to the State of Oregon, a part,

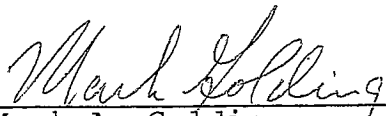
instrumentality, political subdivision or agency thereof, and/or to one or more entities or organizations exempt from federal income taxation under Sections 501(a) and 501(c) of the Internal Revenue Code of 1986, as amended from time to time. The determination of said distributee exempt organization(s) shall be at the discretion of the Corporation's Board of Directors and shall be made subject to the direction that such assets be used by the distributee(s) in a manner that will accomplish the educational purposes for which the Corporation was established.

ARTICLE XII

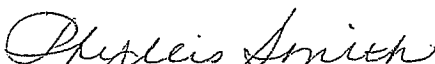
Incorporator

The name and address of the Incorporator of the Corporation is Mark A. Golding, Hagen & Dye, P.C., 18th Floor, 200 SW Market Street, Portland, Oregon 97201.

IN WITNESS WHEREOF, I, the undersigned Incorporator named in the foregoing Articles of Incorporation for Portland Tax Forum, declare under penalty of perjury that I have examined the foregoing and to the best of my knowledge and belief they are true, correct, and complete.

  
\_\_\_\_\_  
Mark A. Golding  
Incorporator

SUBSCRIBED and SWORN TO before me this 30th day of September, 1987.

  
\_\_\_\_\_  
NOTARY PUBLIC FOR OREGON  
My Commission Expires: 7-21-90

The person to contact about this filing is: Phyllis Smith, Hagen & Dye, P.C., 18th Floor, 200 SW Market Street, Portland, Oregon 97201 (503) 222-1812.

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CERTIFIED A TRUE COPY

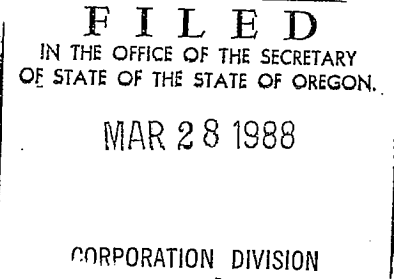
*Mark Golding*

Mark Golding

ARTICLES OF AMENDMENT

OF

PORTLAND TAX FORUM



I.

The name of the corporation prior to amendment was and remains Portland Tax Forum.

II.

Article IV shall be amended to read:

"The Corporation is organized exclusively for educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time (the "Code"). More specifically, the Corporation is organized:

1. To present educational programs and presentations on tax topics of interest to the tax communities of Portland, Oregon, Vancouver, Washington, and the surrounding environs;

2. To engage in any other business, trade, investment or activity which may be lawfully conducted by a nonprofit corporation organized under the laws of the State of Oregon and an educational organization within Code Section 501(c)(3); and

3. To engage in all such activities as are incidental or conducive to the attainment of the purposes of this Corporation or any of them and to exercise any and all powers authorized or permitted to be done by a corporation under any laws that may be now or hereafter applicable or available to the Corporation.

The foregoing clauses of this Article IV shall each be construed as purposes and powers, and the matter expressed in each clause shall be in no way limited or restricted by reference to or inference from the terms of any other clauses, but shall be regarded as independent purposes and powers; and nothing contained in these clauses shall be deemed in any way to limit or exclude any power, right, or privilege given to this Corporation by law or otherwise. Notwithstanding the foregoing, no more than an insubstantial part of the

activities of the Corporation shall be activities which are not in furtherance of the purpose of the Corporation set forth in (1) above. Also notwithstanding the foregoing, the Corporation shall only carry on those activities permitted to be carried on (a) by an organization exempt from federal income tax under Code Section 501(c)(3), or (b) by a Corporation, contributions to which are deductible under Code Section 170(c)(2)."

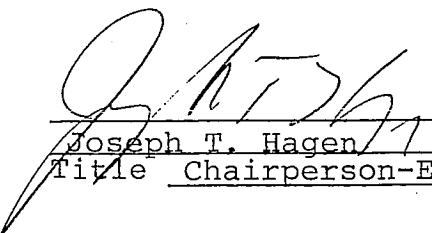
Article XI shall be amended to read:

"In the event of liquidation of the Corporation, all assets of the Corporation shall be distributed to the State of Oregon, a part, instrumentality, political subdivision or agency thereof, and/or to one or more entities or organizations exempt from federal income taxation under Code Sections 501(a) and 501(c)(3). The determination of said distributee exempt organization(s) shall be at the discretion of the Corporation's Board of Directors and shall be made subject to the direction that such assets be used by the distributee(s) in a manner that will accomplish the educational purposes for which the Corporation was established."

III.

These Articles of Amendment were adopted by unanimous consent of the Board of Directors pursuant to Consents to Corporate Action without a meeting. There are no members.

DATED this 22 day of March, 1988.

  
\_\_\_\_\_  
Joseph T. Hagen  
Title Chairperson-Elect

The person to contact about this filing is Mark Golding at (503) 222-1812.

Misc. 2/16