

**FILED/EFFECTIVE**

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SECRETARY OF STATE  
STATE OF IDAHO

## ARTICLES OF INCORPORATION

To the Secretary of State of the State of Idaho:

The undersigned, in order to form a Corporation under the provisions of Title 30, Chapter 1, Idaho Code, submits the following articles of incorporation:

**Article 1:** The name of the corporation shall be Carrel Bookkeeping & Tax Service, Inc.

**Article 2:** The number of shares the corporation is authorized to issue is 100 shares, no par value.

**Article 3:** The street address of the registered office is 12324 Pine Tree Road, Hayden, ID 83835-9657, and the registered agent at such address is Henry E. Carrel.

**Article 4:** The name and address of the incorporators are:

Henry E. Carrel  
12324 Pine Tree Road  
Hayden, ID 83835-9657

Anita Rae Carrel  
12324 Pine Tree Road  
Hayden, ID 83835-9657

**Article 5:** The mailing address of the corporation shall be 12324 Pine Tree Road, Hayden, ID 83835-9657.

Signature of an incorporator:

Anita Rae Carrel  
ANITA RAE CARREL

7/21/00

IDAHO SECRETARY OF STATE  
07/25/2000 09:00  
CK: 1158 CI: 133939 BH: 336038  
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