ARTICLES OF INCORPORATION

OF

VALUETRAC.COM, LTD.

Prepared by:

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ARTICLES OF INCORPORATION OF VALUETRAC.COM, LTD.

The undersigned, acting as Incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation.

ARTICLE ONE NAME OF CORPORATION

The name of the corporation shall be "VALUETRAC.COM, LTD.".

ARTICLE TWO PERIOD OF DURATION

The period of duration of the corporation shall be perpetual.

ARTICLE THREE CORPORATE PURPOSES

The purposes for which the corporation is organized shall be any or all lawful purposes and business for which a corporation may be incorporated under the Idaho Business Corporation Act and the laws of the State of Idaho.

ARTICLE FOUR AUTHORIZED SHARES OF STOCK

The aggregate number of shares of corporate stock which the corporation shall have authority to issue shall be Two Million (2,000,000) shares consisting of: (a) One Million (1,000,000) shares of Class A Common Stock, par value \$.01 per share, and (b) One Million (1,000,000) shares of Class B Common Stock, par value \$.01 per share. Class A Common Stock and Class B Common Stock shall be identical in all respects except that Class B Common Stock shall not have the right to vote and Class A Common Stock shall have the right to vote.

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ARTICLE FIVE NO PREEMPTIVE RIGHTS

There shall be no provisions granting preemptive rights to any class of stock or any stockholder.

ARTICLE SIX

BYLAWS REGULATE INTERNAL AFFAIRS

Provisions for the regulation of the internal affairs of the organization shall be set forth in the Bylaws of the corporation.

ARTICLE SEVEN REGISTERED OFFICE AND AGENT

The name and physical address of the initial registered office of the corporation shall be VALUETRAC.COM, LTD., 516 ½ Oak Street, Sandpoint, ID 83864.

The name and physical address of the initial registered agent of the corporation shall be Celah Weaver, 516 ½ Oak Street, Sandpoint, ID 83864.

The mailing address of the initial registered agent and of the registered office of the corporation shall be VALUETRAC.COM, LTD., c/o Celah Weaver, 516 ½ Oak Street, Sandpoint, ID 83864.

ARTICLE EIGHT CORPORATE DIRECTORS

The number of Directors constituting the initial Board of Directors of the corporation shall be three (3), and the names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders or until their successors are elected and shall qualify is:

Name

Address

Celah Weaver

516 1/2 Oak Street, Sandpoint, ID 83864.

ARTICLE NINE INCORPORATOR

The names and addresses of the initial incorporators are:

Name

Address

Celah Weaver

516 1/2 Oak Street, Sandpoint, ID 83864.

These Articles of Incorporation of VALUETRAC.COM, LTD. shall be and are hereby adopted on this 19 day of December, in the year 19 9

Celah Weaver Incorporator