

FILED/EFFECTIVE

2002 JUN 24 AM 9:10

SECRETARY OF STATE
IDAHO

**ARTICLES OF INCORPORATION
FOR
AMERICAN TAX PRO SERVICE BUREAU INC.**

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

ARTICLE I.

Name

The name of the corporation is **AMERICAN TAX PRO SERVICE BUREAU INC.**

ARTICLE II.

Duration

The period of duration of this corporation is perpetual.

ARTICLE III.

Purposes

The purpose for which this corporation is organized is to transact any or all lawful business for which corporations may be incorporated under the Idaho Business corporation Act.

ARTICLE IV.

Capital Stock

The total authorized capital stock of the corporation shall be 10,000 shares, all of which shall be common stock without nominal or par value.

ARTICLE V.

Preemptive Rights

The shareholders of this corporation first right to purchase unissued or treasury shares in proportion shall have the right to their share ownership. This preemptive right shall apply to shares issued to directors, officers or employees unless the issuance is pursuant to an employment plan authorized by a vote of sixty-five or more percent of the shares entitled to vote thereon. Likewise, this preemptive right shall apply to shares to be issued for consideration other than cash.

IDAHO SECRETARY OF STATE
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ARTICLE VI.

Initial Registered Office and Agent

The initial registered office of the corporation is 13 N Bridge, St. Anthony, Idaho, 83445. The name of the initial registered agent at that office is Robert Adams.

ARTICLE VII.

Board of Directors

The following named persons shall constitute the members of the original Board of Directors of the Corporation, and shall serve as such directors until the first annual meeting of the shareholders or until their successors are elected and shall qualify:

Name

Robert Adams

Address

13 N Bridge
St. Anthony, Id 83445

Name

Address

Name

Address

ARTICLE VIII.

Incorporators

The name and address of the incorporator is:

Name

Robert Adams

Address

13 N Bridge
St. Anthony, Id 83445

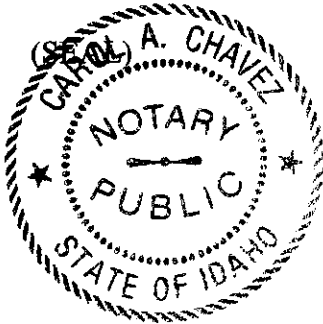
IN WITNESS WHEREOF said incorporator has set his hand this day
June 19, 2002.

[Signature]
Robert Adams

STATE OF IDAHO)
) ss.
County of FREmONT)

On this day 6-19-02, before me, Carol A. Chavez the undersigned, a Notary public in and for the State of IDAHO, personally appeared Robert Adams, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he/she executed the same.

IN WITNESS WHEREOF I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Carol A. Chavez
Notary Public for State of Idaho
Residing at: Fremont County
My Commission Expires: 2006