FILED EFFECTIVE

The undersigned, in order to form a Professional Service Corporation under the provisions of Title 30, Chapter 13, Idaho Code, submits the following articles of incorporation:

- 1. The name of the Professional Corporation shall be: ACE Tax Enterprises P.C.
- 2. The Corporation is organized for the practice of the profession(s) of: Accountancy.
- 3. The aggregate number of shares which the Corporation shall have authority to issue is 1500 shares of common stock, being all of one class, with \$0.01 par value.
- 4. The street address of the registered office of this Corporation and the registered agent at such address is:

Ronald Lee Olson 1402 N Lincoln St. Post Falis, Idaho 83854-7646

5. The name and address of the incorporator is:

Ronald Lee Olson 1402 N Lincoln St. Post Fails, Idaho 83854-7646

6. The mailing address of the corporation shall be:

1402 N Lincoln St. Post Falls, Idaho 83854-7646

DATED: this 19 day of February, 2005.

onald Lee Olson, Incorporator

IDAHO SECRETARY OF STATE 02/24/2005 05:00 CK: 1446 CT: 186419 BH: 794934 1 0 109.00 = 199.00 CORP # 2

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