



ARTICLES OF AMENDMENT (General Business)

To the Secretary of State of the State of Idaho
Pursuant to Title 30, Chapter 1, Idaho Code, the undersigned
corporation amends its articles of incorporation as follows:

93 NOV 26 PM 9:05

STATE OF IDAHO

1. The name of the corporation is: Xpress Refunds INC.

2. The text of each amendment is as follows:

The current name of the corporation; Xpress Refunds Inc. is to be
Changed to; American Tax Pro Refund Clearinghouse Inc.

3. The date of adoption of the amendment(s) was: 11-22-99

4. Manner of adoption (check one):

☒ The amendment consists exclusively of matters which do not require shareholder action pursuant to section 30-1-1002, Idaho Code, and was, therefore, adopted by the board of directors.

☐ None of the corporation's shares have been issued and was, therefore, adopted by the
☐ incorporator ☐ board of directors.

☐ The number of shares outstanding and entitled to vote was _____

The number of shares cast for and against each amendment was:

<u>Amended article</u>	<u>Shares for</u>	<u>Shares against</u>
------------------------	-------------------	-----------------------

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

Dated: 11-22-99

Signed by: Lance C. Haws

Its President

(Capacity of signer)

Revised 7/98

IDAHO SECRETARY OF STATE

11/26/1999 09:00
CK: 10032 CT: 123391 BH: 269058

1 @ 30.00 = 30.00 AMEND PROF # 2

C126242