FILED EFFECTIVE

ARTICLES OF INCORPORATION

OF

2005 SEP 21 AM 8: 56

OLD TOWN ACCOUNTING & TAX SERVICE, INC SECRETARY OF STATE STATE OF LEYED

The undersigned natural person, being at least eighteen years of age and acting as incorporator of a corporation under the provisions of Title 30, Chapter 1, Idaho Code, submits the following articles of incorporation:

FTRST

The name of the corporation is OLD TOWN ACCOUNTING & TAX SERVICE, INC.

SECOND

The Corporation shall have perpetual existence.

THIRD

The corporation is organized for any legal and lawful business purpose for which a corporation may be organized under the provisions of Title 30, Chapter 1, Idaho Code.

FOURTH

The corporation is authorized to issue only one class of shares, to be designated Common Stock. The total number of shares that the corporation is authorized to issue is one thousand (1000) shares of no par value Common Stock. The Common Stock shall have unlimited voting rights and shall be entitled to receive the net assets of the corporation upon dissolution.

FIFTH

The corporation will not commence business until at least 1000.00 dollars have been received by it as consideration for the issuance of shares.

SIXTH

The private property of the stockholders shall not be liable for the debts and obligations of the corporation.

IDAHO SECRETARY OF STATE 09/21/2005 05:00 CK: 1161 CT: 192488 BH: 912739 1 0 100.00 = 100.00 CORP # 2

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SEVENTH

The name and office address of the Incorporator and registered agent is:

> David Carpenter 404 S. Garfield Ave. Pocatello, ID 83204

EIGHT

The address of the principal place of business is 404 S. Garfield Ave. Pocatello, ID 83204

NTNTH

The number of directors constituting the initial board of directors of the corporation are two (2), and the names and address 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 are:

David Carpenter 404 S. Garfield Ave. Pocatello, ID 83204

Julie Carpenter 404 S. Garfield Ave. Pocatello, ID 83204

Dated this 14th day of September 2005.

David Carpenter Incorporator and Registered Agent