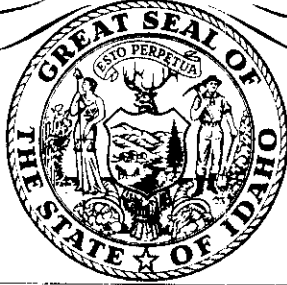


State of Idaho



Department of State.

CERTIFICATE OF INCORPORATION

PETE T. CEMARRUSA

I, ~~ARNOLD WILLIAMS~~, Secretary of State of the State of Idaho, and legal custodian of the corporation records of the State of Idaho do hereby certify that the original of the articles of incorporation of

WESTERN POLARIS, INC.

was filed in the office of the Secretary of State on the **30th** day
of **August** A.D. One Thousand Nine Hundred **sixty-seven** and
~~will be~~
/duly recorded on Film No. **microfilm** of Record of Domestic Corporations, of the State of Idaho,
and that the said articles contain the statement of facts required by Section 30-103, Idaho Code.

I FURTHER CERTIFY, That the persons executing the articles and their associates and successors are hereby constituted a corporation, by the name hereinbefore stated, for

Perpetual Existence from the date hereof, with its registered office in this State located at
Boise, Idaho in the County of **Ada**

IN TESTIMONY WHEREOF, I have hereunto
set my hand and affixed the Great Seal of the
State. Done at Boise City, the Capital of Idaho,
this **30th** day of **August**,
A.D., 19**67**.

Secretary of State.

ARTICLES OF INCORPORATION

of

WESTERN POLARIS, INC.

We, the undersigned, being three natural persons of full age and all citizens of the United States of America, do hereby voluntarily associate ourselves for the purpose of forming a private corporation under and pursuant to the laws of the State of Idaho, and amendments thereof at any times, and hereby do adopt these Articles of Incorporation and certify and declare as follows:

Article I.

The name of the Corporation is and shall be WESTERN POLARIS, INC.

Article II.

The nature of the business and enterprise of this Corporation, and its objects and purposes, are and shall be as follows:

(1) To acquire, establish, own, engage in, maintain, operate, exchange, sell, and otherwise conduct and transact any and all business for and relative to snowmobiles and any and all other types of vehicles, equipment, devices, and means of transportation and communication, in any manner or for any purpose, whether now known or hereafter conceived, developed, discovered, or produced; to acquire, design, manufacture, distribute, sell, service, repair, modify, recondition, install, and otherwise in any manner act relative to and upon all such equipment and property; and to undertake and perform any and all activities, enterprises, and operations which the Board of Directors may from time to time determine beneficial or desirable or necessary for such purposes.

(2) To make, enter into, and perform contracts, agreements, and obligations of every kind and description, for any lawful purposes, without limit as to the time, place, or amount, by and with any person, firm, partnership, association, corporation, syndicate, trust, or other entity, or any agency or division thereof, whether domestic or foreign, and whether private or public or governmental.

(3) To act as representatives of manufacturers, wholesalers, and other types of businesses and enterprises from time to time; and to do any and all acts and things necessary or desirable or related thereto.

(4) To acquire, own, manage, operate, buy, sell, exchange, lease as owner or tenant, finance, plat, subdivide, construct, develop, equip, erect, install, improve, modify, dismantle, remodel, maintain, repair, replace, supply, and otherwise deal in and with real property and/or

personal property and any combinations thereof, of every kind and description, and including as part thereof any and all buildings, equipment, materials, towers, and structures, and manufacturing, transportation, processing, factory, laboratory, office, and other facilities; and to do any and all acts and things necessary or related thereto.

(5) To lend money on such terms, and to borrow money or otherwise in any lawful manner to contract indebtedness on the credit of the Corporation, and to draw, make, accept, endorse, transfer, assign, execute, and issue bonds, debentures, promissory notes, and other evidences of indebtedness, with or without real or personal security, and for the purposes of securing any of its obligations or contracts to assign, convey, deliver, mortgage, transfer, and/or pledge all or any part of the assets or property, real or personal, at any time owned or held by the Corporation, upon such conditions and terms as the Board of Directors shall authorize.

(6) To apply for, acquire, purchase, take by grant or assignment or otherwise, exercise, comply with, manage, develop, and dispose of any and all rights, privileges, franchises, authority, licenses, or power by and from any government, state, municipality, commission, or other public authority or body, or any agency thereof.

(7) To apply for, acquire, purchase, own, hold, amend, register, use, develop, operate, exchange, sell, assign, grant any licenses or other rights, lease, mortgage, or otherwise deal with and dispose of letters patent of the United States or of any foreign country or government, patents, patent rights, licenses, copyrights, trademarks, brands, labels, distinctive names and marks, symbols, trade names, inventions, formulae, improvements, and processes, of every kind and description.

(8) To subscribe for, acquire, underwrite, hold, sell, exchange, assign, mortgage, pledge, and otherwise deal in and with the shares of any class of stock, bonds, debentures, mortgages, script, securities, or other obligations or evidences of indebtedness of any corporations, joint stock companies, associations, partnerships, syndicates, trusts, or other entities, domestic or foreign, private or public, or of any persons, or of any government, municipality, or public authority; to vote and exercise any and all rights, powers, and privileges thereof; to act in the same and similar manner relative to its own stock, bonds, mortgages, or other securities, and to re-issue the same; and to do any other thing permitted by law for the preservation, protection, improvement, or enhancement of the value of any thereof.

(9) To have and maintain one or more offices for the transaction of any corporate business, and for the holding of meetings of shareholders, directors, or officers, at any place within or without the State of Idaho, as may be provided by the By-Laws of the Corporation or ordered by its Board of Directors from time to time.

(10) To conduct business, carry out any and every object and purpose, exercise any and every power, and do any and all acts and things, to the same extent as could a natural person, in the State of Idaho, or elsewhere, as principal, agent, or otherwise, and either alone or with any corporation, association, partnership, organization, or individual, without any

limitations as to time, place, or amounts.

(11) To have and to exercise any and all objects, purposes, rights, privileges, and powers conferred upon corporations of this kind by the laws (and any amendments thereof) of the State of Idaho or any other state or of the United States of America or of any nation where this Corporation may act, do business, or have any interest or right.

The foregoing objects and purposes shall always be construed as powers, as well as objects and purposes, and shall not in any way be limited or restricted by reference to or inference from the terms of any other clause in this or any other Article hereof, but the objects, purposes, and powers specified in each of the foregoing clauses shall be regarded as independent objects, purposes, and powers. The foregoing enumeration of specific objects, purposes, and powers shall not be construed to limit or restrict in any manner the general powers of this Corporation or the meaning of general terms, nor shall the expression of one thing be deemed to exclude another although of like nature but not expressed.

Article III.

The duration of this Corporation is unlimited.

Article IV.

The total authorized number of shares of capital stock of this Corporation is One Hundred Thousand (100,000) shares of Common Stock of the par value of One Dollar (\$1.00) per share, amounting in the aggregate to One Hundred Thousand Dollars (\$100,000.00). These shares of said stock shall have all the voting power of this Corporation. Each share of said stock shall be equal in all respects to every other share. These shares may be issued from time to time in amounts as may be determined by the Board of Directors and for expenses, management, money, labor, property, property rights, securities, stock, and/or other considerations and things as may be fixed by the Board of Directors; and shares so issued, the full consideration for which has thus been paid, performed, or provided, shall be deemed fully paid shares, and the holders of all such shares shall not at any time be liable for any further payment thereon and shall not be subject in any way to

assessment thereon or to liability upon their private property or rights for any corporate liabilities or purposes.

Article V.

The location of the post office address of the registered office of this Corporation in the State of Idaho shall be 4513 Franklin Road, Boise, Idaho, until changed by vote of its Board of Directors.

Article VI.

The first board of directors of this Corporation shall be the number and the individuals stated in these Articles of Incorporation; thereafter, the number of directors of this Corporation shall be as specified in the By-Laws; provided, however, that the number of directors of this Corporation shall not be less than three (3). In case of increase in the number of directors, the additional directorships created may be filled by the directors then in office, and the directors so elected shall hold office until the next annual meeting of the shareholders and until their successors are elected and qualified. A director need not be a shareholder.

The names and post office addresses of the first five directors, who shall hold office and manage this Corporation until the first annual meeting of shareholders and who shall continue in such capacity pursuant to the By-Laws until successors are elected and qualified, are as follows:

Ray Brandt, 4513 Franklin Road, Boise, Idaho;
James A. Brandt, 3815 St. Andrews Drive, Boise, Idaho;
Robert M. Bromley, Roseau, Minnesota;
Jean E. Brobeck, 3711 147th Southeast, Bellevue, Washington; and
Paul R. Roesch, Abbott Road, Walla Walla, Washington.

Directors other than said first directors shall be elected by the shareholders (except as above provided) and shall hold office and manage this Corporation and have and exercise powers and duties pursuant to By-Laws to be made and adopted therefor and altered from time to time.

Article VII.

In furtherance and not in limitation of the powers conferred by the laws of the State of Idaho, the Board of Directors is expressly authorized to make, alter, amend, and repeal By-Laws of this Corporation not inconsistent with law or these Articles of Incorporation, subject to the power of the shareholders to change, make, repeal By-Laws.

Article VIII.

The name and post office address of each of the incorporators and a statement of the number of shares of Common Stock, with par value of One Dollar (\$1.00) each, being the only class of stock of the Corporation, subscribed by each are as follows:

Ray Brandt, 4513 Franklin Road, Boise, Idaho,
three hundred shares (300);
James A. Brandt, 3815 St. Andrews Drive, Boise, Idaho,
one hundred shares (100); and
Robert M. Bromley, Roseau, Minnesota,
one hundred shares (100).

Article IX.

No contract or other transaction between this Corporation and any other corporation or any association, firm, partnership, or other organization, and no act or transaction of this Corporation, in the absence of fraud, shall in any way be affected or invalidated in whole or in part by the fact that any director or officer of this Corporation is pecuniarily or otherwise interested in or is a director, member, or officer of such other corporation or of such association, firm, partnership, or organization. Any director or officer individually, or any association, firm, partnership, or other organization of which any director or officer may be a director, member, or officer may be a party to or may be pecuniarily interested in any contract or transaction of this Corporation, provided that the fact of such interest or relationship shall be disclosed or shall have been known to the Board of Directors of this Corporation or a majority thereof. Any director of

this Corporation may be counted in determining the existence of a quorum, and may vote, at any meeting of the Board of Directors of this Corporation, for the purpose of authorizing any such contract or transaction with like force and effect as if he were not so interested or were not a director, member, or officer of such other association, corporation, firm, partnership, or other organization.

Article X.

This Corporation reserves the right to alter, amend, change, or repeal from time to time any provision of these Articles of Incorporation in the manner now or hereafter prescribed by law, by a majority vote of the shareholders at any annual meeting or at any meeting duly called for such purposes, except as the laws of the State of Idaho provide otherwise, and all rights and privileges conferred upon shareholders hereof and subscribers for shares, at any time, are subject to this right of this Corporation.

IN WITNESS WHEREOF, We, the undersigned, being all of the incorporators, sign and acknowledge these Articles of Incorporation in triplicate originals as required by law, and hereunto set our hands and seals on the 28th day of ^{JUNE}~~JULY~~, 1967.

[Signature] (SEAL)


[Signature] (SEAL)

[Signature] (SEAL)

STATE OF IDAHO)
) ss.
County of Ada)

BEFORE ME, the undersigned Notary Public in and for the said State,
on this 28th day of ~~July~~ ^{June}, 1967, personally appeared RAY BRANDT and JAMES
A. BRANDT, to me known to be the individuals described in and who signed the
foregoing Articles of Incorporation, and acknowledged to me that they executed
the same as their free and voluntary act and deed, that each is a citizen of the
United States of America, and each is over the age of twenty-one years.


WITNESS my hand and notarial seal the date hereinabove written.


Notary Public in and for the State of
Idaho, residing at Boise.

STATE OF MINNESOTA)
) ss.
County of Roseau)

BEFORE ME, the undersigned Notary Public in and for the said State,
on this 21st day of July, 1967, personally appeared ROBERT M. BROMLEY,
to me known to be the individual described in and who signed the foregoing Arti-
cles of Incorporation, and acknowledged to me that he executed the same as his
free and voluntary act and deed, that he is a citizen of the United States of
America, and that he is over the age of twenty-one years.

WITNESS my hand and notarial seal the date hereinabove written.


Notary Public in and for the State of
Minnesota, residing at Roseau.

H. C. ENGEBRETSON
Notary Public, Roseau County, Minn.
My Commission Expires Feb. 28, 1968.