

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

J. & J. REFINISHING, INC
File number C 115608

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of the above named corporation, duly signed pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Incorporation and attach hereto a duplicate original of the Articles of Incorporation.

Dated: July 1, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *W.A. Seike*

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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
J. & J. REFINISHING, INC

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, being natural persons of legal age, and citizens of the United States, in order to form a corporation for the purposes hereinafter stated pursuant to the Business Corporation Act of Idaho, do hereby certify as follows:

FIRST:

The name of the corporation is J. & J. Refinishing, Inc.

SECOND:

The purposes for which said corporation is formed are for the application and sales of said application of refinishing product to ceramic, metal, wood or composition, laminate or extruded plastic commercial or domestic furnishings.

To buy, sell, deal in, exchange or otherwise acquire or dispose of any part of or all of the capital stock or assets of any corporation, partnership or sole proprietorship, or to undertake to guarantee the obligation of any corporation, partnership or sole proprietorship.

To lend money, either without any collateral security or on the security of real or personal property, and to enter into, make, perform and carry out, or cancel and rescind contracts of every kind and for any lawful purpose with any person, firm, association, corporation, syndicate, governmental, municipal or public authority, domestic or foreign, or others.

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To make, execute and enter into contracts with, and to take and receive contracts or assignments of contracts from any and all persons, firms, co-partnerships, associations and corporations, for doing any or all of the acts or things that this corporation is, or may be, authorized to do; and to carry out and perform, assign or sublet to others in whole or in part, any or all such contracts, whether originally made and entered into by this corporation, or acquired by assignment from others.

To be appointed and to act as the agent or representative or both, of any corporation, firm or individual in any and all parts of the world, in such capacity and on such terms and conditions as may from time to time be mutually determined upon.

To conduct a general agency business, to employ, engage, hire, and to appoint corporations, firms and individuals in any and all parts of the world; to act as agents and/or sub-agents for this company in such capacity and on such conditions as may be determined from time to time by the board of directors. To manufacture, purchase or otherwise acquire , own, mortgage, pledge, sell, assign, and transfer, or otherwise dispose of, to invest, trade, deal in and deal with, goods, wares and merchandise and personal property of every class and description.

To acquire, and pay for in cash, stocks or bonds of this corporation or otherwise, the good will, rights, capital stock, assets and property, and to undertake or assume the whole or any part of the obligations or liabilities of any person, firm, association or corporation.

To borrow or raise moneys for any of the purposes of the corporation, and, from time

to time, without limit as to amount, to draw, make, accept, endorse, execute and issue promissory notes, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or non-negotiable instruments and evidences of indebtedness for any of the objects or purposes of the corporation, and to secure payment of any thereof and of the interest thereon by mortgage upon or pledge, conveyance or assignment in trust of the whole or any part of the property of the corporation and to sell, pledge or otherwise dispose of such bonds or other obligations of the corporation for its corporate purposes.

To endorse, guarantee and secure the payment and satisfaction of bonds, coupons, mortgages, deeds of trust, debentures, securities, obligations and evidences of indebtedness, and also to guarantee and secure the payment or satisfaction of interest on obligations and of dividends on shares of the capital stock of other corporations, also to assume the whole or any part of the liabilities existing or prospective of any person, corporation, firm or association and to aid in any manner any other person, firm or association with which it has business dealings or whose stock, bonds, or other obligations are held or are in any manner guaranteed by the corporation, and to do any other acts and things for the preservation, protection, improvement or enhancement of the value of such stocks, bonds or other obligations.

To have one or more offices, to carry on all or any of its operations and business, and without restriction or limit as to amount to purchase or otherwise acquire, hold, own, mortgage, pledge, sell, convey or otherwise dispose of such real and personal property as the

purposes of this corporation may require, in any of the states, districts, territories or colonies of the United States, and in any and all foreign countries, subject to the laws of such state, district, territory, or colony of such country.

To engage in any of the activities enumerated herein either alone or in conjunction with other persons, firms or corporations by joint lease, joint venture, or other forms of joint enterprise.

In general to carry on any other business whatsoever in connection with the foregoing, or which is calculated directly or indirectly to promote the interest of the corporation or to enhance the value of its properties and to have and exercise all the rights, powers and privileges which are now or may hereafter be conferred by the laws of Idaho, to execute from time to time general or special powers of attorney to persons, firms, associations or corporations, either in the United States or in any other country, state or locality, and to revoke the same as and when the board of directors may determine, and to do any and all of the things hereinbefore set forth to the same extent as natural persons might or could do.

The objections and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in no wise limited or restricted by reference to, or inference from the terms of any other clause in these Articles of Incorporations, but the objects and purposes specified in each of the foregoing clauses of this article shall be regarded as independent objects and purposes.

THIRD:

The location and post Office address of the registered office of the corporation is 1020 Hemlock Drive, Lewiston, Idaho 83501, Nez Perce County, Idaho. The name of the registered agent is Jessie A. Morrow with the foregoing address.

FOURTH:

The total authorized number of shares of common stock is 250,000. shares of the par value of \$1.00 per share, aggregate par value, \$250,000.

FIFTH:

The names and post office addresses of the incorporators and initial directors and the number of shares subscribed by each are as follows:

MELVIN J. MORROW
1020 Hemlock Drive
Lewiston, Idaho 83501

1 SHARE

JESSIE A. MORROW
1020 Hemlock Drive
Lewiston, Idaho 83501

1 SHARE

SIXTH:

The private property of the stockholders shall not be subject to the payment of corporate debts to any extent whatever.

SEVENTH:

The board of directors shall consist of three (3) directors, or such other number as

shall be established by the By-Laws of the corporation. Any vacancies occurring in the office of any director, however occasioned, may be filled by the remaining members of said board. On failure of the board to elect, a special meeting of the stockholders shall be called to fill the vacancy.

EIGHTH:

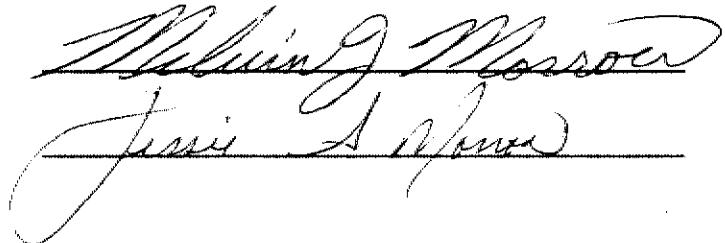
The existence of this corporation is to be perpetual.

NINTH:

The directors shall have the power to make and to alter or amend the By-Laws, to fix the amount to be reserved as working capital and to authorize and cause to be executed mortgages and liens without limit as to amount upon the property and franchise of this corporation.

We, the undersigned, for the purpose of forming a corporation under the laws of the State of Idaho, do make, file and record this certificate and do hereby certify that the facts herein stated are true; and we have accordingly hereunto set our respective hands and seals.

DATED at Lewiston, Idaho this 22 day of June, 1996

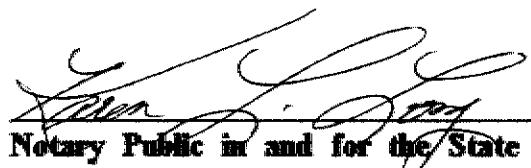


William J. Wesson
June 22, 1996

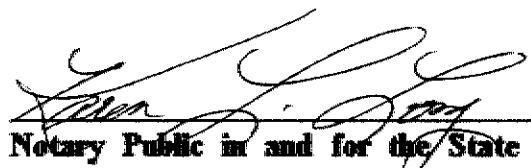
STATE OF IDAHO)
)
) ss.
County of Nez Perce)

BE IT REMEMBERED that on this 21 day of June, 1996, personally appeared before me Melvin J. Morrow and Jessie A. Morrow, parties to the foregoing certificate of incorporation, knew to me personally to be such, and I have first made known to them, and each of them, the contents of said certificate, and they did each severally acknowledge that they signed, sealed and delivered the same as their voluntary act and deed, and each deposes that the facts therein stated were truly set forth.

Given under my hand and seal of office the day and year hereinabove first written.



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



Commission Expires: 4-1-99

