

CERTIFICATE OF INCORPORATION
OF

IMPERIAL GEM COURT OF IDAHO, INC.

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 _____

IMPERIAL GEM COURT OF IDAHO, INC.

duly signed pursuant to the provisions of the Idaho Nonprofit 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 September 29, 19 82.



SECRETARY OF STATE

Corporation Clerk

ARTICLES OF INCORPORATION
OF
IMPERIAL GEM COURT OF IDAHO, INC.
AN IDAHO NON-PROFIT ORGANIZATION

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SECRETARY OF
STATE

KNOW ALL MEN BY THESE PRESENTS: That we, the undersigned, each of whom are of legal age and a citizen of the United States of America, have this day voluntarily associated ourselves together for the purpose of forming a non-profit corporation under and pursuant to the laws of the State of Idaho, including Idaho Code Sections 30-301, et seq. Pursuant thereto we certify as follows:

ARTICLE I

The name of this non-profit corporation is "IMPERIAL GEM COURT OF IDAHO, INC."; that this corporation is not organized for pecuniary profit and that this corporation is hereby designated to be a non-profit corporation.

ARTICLE II

This corporation shall have perpetual existence.

ARTICLE III

The objects and the purposes for which this non-profit corporation is formed are, to do in the State of Idaho and in any other state, territory or country, as principal, agent or otherwise, and to the same extent as a natural person, any and every of the things herein set forth.

In furtherance of the general powers conferred by the laws of the State of Idaho, and not in limitation thereof, we do hereby expressly provide that the corporation shall have the power:

A. To provide a social and charitable organization for its members which shall not be politically oriented and which shall remain in the spirit of fun and unity;

B. To make donations to charitable organizations and causes;

C. To enter into, make, perform and carry out contracts of every kind, amount and character with any person, firm, association or corporation;

D. To purchase, own, sell, convey, acquire by operation of law or otherwise, property of every kind and character, relating to the ownership and operation of the water rights.

E. To borrow money from any person, firm or association, and to draw, make, accept, endorse, assign, guarantee, execute and issue notes, checks, drafts, negotiable and other instruments for the payment of money and to secure payment thereof by any lawful manner or means;

F. To make assessments and charges to members for water and water system appurtenances furnished in connection therewith, which assessments and charges shall be disbursed by the corporation only in payment for expenses of such water system and water system appurtenances;

G. To build, repair, reconstruct, locate or relocate any and all necessary buildings of any kind or character and at any place proper or convenient to carry on any or all of the business of said corporation;

H. To enter into any sort of partnership with any person, corporate or otherwise;

I. To do and perform every act and thing necessary to carry out the above enumerated purposes, or which may be calcu-

lated, directly or indirectly, to advance the interest of the company, or to enhance the value of its holdings and property of every kind and character, which such act is not repugnant to law.

ARTICLE IV

The Registered Agent of this corporation is hereby designated as Larry Mitchell, and the Registered Office of this corporation is hereby designated as: 715 North 9th Avenue, Caldwell, Idaho 83605, which address is the business office of the Registered Agent designated as above set forth.

ARTICLE V

An annual meeting of the membership of the corporation shall be held on a date provided for in the By-Laws of the corporation.

ARTICLE VI

Notwithstanding any term or provision of any article hereof, this corporation is organized and shall be operated exclusively for social and charitable purposes, and no part of the net earnings of this corporation shall inure to the benefit of any private shareholder or individual, and no substantial part of the activities of this corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and this corporation shall not participate in or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office, and the purposes of this corporation and the authorized activities of this corporation shall be limited to those specifically stated in this article, it being intended that the powers and purposes of this corporation be limited to those exclusively described in this article so that this corporation may enjoy exemption from taxation as an

exempt organization under Internal Revenue Code 501(c)(3) and more specifically so that this corporation qualifies as an exempt organization under the provisions of said Section 501(c)(3), this corporation being organized solely for non-profitable purposes, and engaging in acts incidental thereto, said purpose being in the promotion of social welfare, being non-profitable, and this corporation being organized and operated exclusively as herein stated. This corporation may engage in activities incidental to the purposes herein stated and in furtherance of those purposes may perform such acts and engage in such activities as are incidental hereto. This article shall be deemed to be a limitation upon the extent of activities that this corporation may engage in, and, except to the extent such activities are restricted or modified by the terms of this article, this corporation may perform all other acts described in all other articles of these Articles of Incorporation unless such acts are restricted, prohibited, or modified by the terms of this article.

ARTICLE VII

In the event of dissolution of this corporation, the disposal of assets or property shall be determined at the time of such dissolution by the directors, provided that assets or property may be transferred only to a non-profit corporation or an agency of Government operated exclusively for charitable, educational, or scientific purposes as at that time qualify as an exempt organization under Section 501(c) (3) of the United States Internal Revenue Code of 1954 (or the corresponding provision of any future United States Internal Revenue Law), as the directors shall determine, and having objects or purposes similar to those to

which this corporation is devoted; provided further that in no event shall any of the assets or property, in the event of dissolution thereof, go or be distributed to members, either for the reimbursement of any sums subscribed, donated or contributed by such members, or for any other such purpose, it being the intent that in the dissolution of this corporation, or upon its seeking to carry out the objects and purposes herein set forth, the property and assets then owned by the corporation shall be devoted to the carrying on of the function and purposes of this corporation. Any such assets not so disposed of shall be disposed of by the District Court of the County in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

ARTICLE VIII

Any person shall be eligible for membership in this corporation as provided in the By-Laws. The corporation shall issue to each member a Certificate of Membership in this corporation, and each member shall be entitled to one (1) vote and shall have an equal right to and interest in this corporation. The voting power of every member of this corporation shall be equal to the voting power of every other member hereof. Membership in the corporation shall terminate as provided for in the By-Laws.

ARTICLE IX

The Membership Certificates of this corporation are not assessable and all Membership Certificates issued shall conspicuously note on the face of such certificate that the same is not assessable.

ARTICLE X

The number of directors constituting the intial Board of Directors of this non-profit corporation is five (5) and their names and addresses are as follows:

| <u>Name</u> | <u>Address</u> |
|----------------|--|
| Glenn McManus | 210 North Haines Boise, Idaho 83702 |
| Larry Mitchell | 715 North 9th Avenue Caldwell, ID 83605 |
| Mikki Brewer | 2610 Davis Street Boise, Idaho 83702 |
| Ken Gough | 3015 Crescent Rim Drive #11 Boise, Idaho 83706 |
| Leon Banzhaf | 306 Ruby Boise, Idaho 83705 |

ARTICLE XI

Members holding ten percent (10%) of the votes entitled to be cast, represented in person shall constitute a quorum at any meeting of this non-profit corporation.

ARTICLE XII

That private property of the members of this corporation shall not be subject to the payment of any corporation debt.

ARTICLE XIII

No member, director or officer of this non-profit corporation shall receive any portion of the income of this non-profit corporation, but the foregoing shall not bar such person from receiving payments for services actually rendered, materials furnished, actual expenses incurred or money loaned to the corporation and each member agrees that all funds of this corporation shall be used solely and exclusively to carry out the objectives of this corporation.

ARTICLE XIV

The officers of the corporation shall be President, Vice-President, Secretary and Treasurer, and such other offices as the Board of Directors shall deem necessary. Each of the officers shall have such powers as are conferred by the By-Laws of the corporation. Officers shall be chosen in accordance with provisions stated in the By-Laws.

ARTICLE XV

The Board of Directors shall have the right to make and amend By-Laws, not inconsistent with any existing law and not inconsistent with these Articles of Incorporation, for the government of the affairs of the corporation and the management of its properties.

ARTICLE XVI

These Articles may be amended by a two-thirds majority vote, of the certificates entitled to vote, represented in person or by proxy, at a meeting of the membership duly called for that purpose and at which a quorum is present.

ARTICLE XVI

The names and addresses of the incorporators are as follows:

| <u>Name</u> | <u>Address</u> |
|----------------|--|
| Glenn McManus | 210 North Haines Boise, Idaho 83702 |
| Larry Mitchell | 715 North 9th Avenue Caldwell, ID 83605 |
| Mikki Brewer | 2610 Davis Street Boise, Idaho 83702 |
| Ken Gough | 3015 Crescent Rim Drive #11 Boise, Idaho 83706 |
| Leon Banzhaf | 306 Ruby Boise, Idaho 83705 |

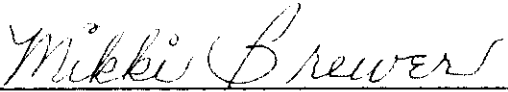
IN WITNESS WHEREOF, we have hereunto set our hands and
seals this 28th day of September, 1982.



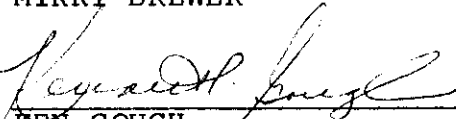
GLENN McMANUS




LARRY MITCHELL



MIKKI BREWER



KEN GOUGH



LEON BANZHAF