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STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

Sewell Mufflers, Inc.

KNOW ALL MEN BY THESE PRESENTS:

THAT we, John O. Elliott, Robert R. Sewell Sr., and Galen W. Guthrie, who are residents of the State of Idaho, and are citizens of the United States and natural persons of legal age, have this day voluntarily decided to form a corporation for profit under the laws of the State of Idaho, and we do hereby certify and state:

I.

The name of this corporation is:

Sewell Mufflers, Inc.

II.

Subject to dissolution in the manner provided by law, the corporation shall be perpetual.

III.

Said corporation is formed for the following purposes:

- A. To carry on and conduct the general business of holding certain patents and inventions and manufacturing and marketing those inventions, distributing the inventions, and doing research and development of new inventions under the laws of Idaho.

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- B. To lend or advance money or give credit to such persons, firms, corporations or associations on such terms as may seem expedient.
- C. To lease, buy, sell, use, mortgage, improve and otherwise handle, deal in, or dispose of all such property, real and personal, as may be necessary or convenient in connection with the aforesaid business of the company.
- D. To carry on other business, of any nature, whatsoever, which may seem to the corporation capable of being conveniently carried on in connection with it's business or calculated, directly or indirectly, to enhance the value of any of the corporation's property or rights or generally to enhance the profitability of the corporation;
- E. If deemed advisable by the corporation, to establish and support or aid in the establishment and support of associations, institutions, funds, trusts and conveniences calculated to benefit employees or co-employees of the corporation, the stockholders of the company or their heirs, to grant pensions to employees and stockholders and to make payments toward insurance;
- F. To acquire the goodwill, right, property and, assets of all kinds and to undertake the whole or any part of liabilities of any person, firm, association or corporation on the conditions that may be agreed upon; to pay for the cash, stocks, bonds, debentures or other securities of corporation or otherwise; and to acquire and/or take all or of the business, assets, liabilities of any person, firm ion or corporation;

G. To borrow money of any person, firm or corporation, issue bonds, debentures or obligations of this corporation over time for any of the objectives or purposes of the corporation and to secure the same by mortgage, pledge, deed of Trust, or any other lawful means with the property of the corporation;
To do any and all things necessary, suitable or for the accomplishment of any of the purposes, for the corporation of any of the objectives, for the exercise of any of rights herein set forth, whether specified herein or not;

IV.

There shall be one class of capital stock of the corporation and it shall be known as common stock. The aggregate number of shares which the corporation shall have authority to issue is five hundred thousand (500,000) shares, no par value, non-assessable.

V.

Registered Agent and Address

The registered agent is John O. Elliott. The registered office of the corporation is located at 1760 E 3400 S. Wendell, Idaho, 83355.

Mailing address for registered office is: John O. Elliott, 1760 E. 3400 S., Wendell, Idaho, 83355

VI.

The number of directors of this corporation shall not be less than three directors, except that in cases where shares of the corporation are owned by one or two stockholders, the number of directors may be less than three, but not more than the number of stockholders.

VII.
Board of Directors

The name 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 qualify, are as follows:

Galen W. Guthrie (')
2016 South Chestnut
Nampa, Idaho, 83686

John O. Elliott, 2000 --
1760 E. 3400 S.
Wendell, Idaho, 83355

Robert R. Sewell Sr. ('9
P.O. Box 560
Wendell, Idaho, 83355

VIII.

Power to write the By-laws shall be in the stockholders and the By-laws may be amended, adopted or repealed by a majority vote of the stockholders.

IN WITNESS WHEREOF, these Articles of Incorporation have been signed by

all of the initial incorporators of Sewell Mufflers, Inc.

Dated April 1, 2004

Robert R. Sewell Sr.
Robert R. Sewell Sr.

John O. Elliott
John O. Elliott

Galen W. Guthrie
Galen W. Guthrie