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ARTICLES OF INCORPORATION

OF

J & G DEVELOPMENT, INC.

1. Name. The name of the corporation is J & G Development, Inc.
2. Authorized shares. The aggregate number of shares the corporation is authorized to issue shall be 100, all of which shall be common voting stock.
3. Registered office and agent. The registered office of the corporation is 9175 W. State Street, Boise, Idaho 83703 and its registered agent at that address is Joe W. Harris.
4. Incorporator. The name of the incorporator is L. Victoria Meier and the incorporator's address is 251 E. Front Street, Suite 200, Boise, Idaho 83702.
5. Term of Existence. The term of existence of this corporation is and shall be perpetual.
6. Voting Entitlement of Shares.
 - (a) Except as provided in sections (b) and (d) of this Article 6, each outstanding share, regardless of class, is entitled to one (1) vote on each matter voted on at a shareholders' meeting. Only shares are entitled to vote.
 - (b) This corporation is not entitled to vote treasury shares. The shares of this corporation are not entitled to vote if they are owned, directly or indirectly, by a second corporation, domestic or foreign, and this corporation owns, directly or indirectly, a majority of the shares entitled to vote for directors of the second corporation.
 - (c) Section (b) of this Article does not limit the power of this corporation to vote any share, including its own shares, held by it in a fiduciary capacity.
 - (d) Redeemable shares are not entitled to vote after notice of redemption is mailed to the holders and a sum sufficient to redeem the shares has been deposited with a bank, trust company, or other financial institution under an irrevocable obligation to pay the holders the redemption price on surrender of the shares.
7. Corporate Purpose. The purpose for which this corporation is organized is the transaction of any and all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.
8. Board of Directors. All corporate powers shall be exercised by or under the authority of, and the business and affairs of the corporation managed under the direction of, its board of directors, subject to any limitation set forth in a shareholder agreement authorized under section 30-1-732, Idaho Code. The number of directors constituting the initial board of directors shall be two (2), and the names and addresses of the persons to serve as directors until the first annual meeting of shareholders or until their successors are elected and qualified are:

Name

Address

Joe W. Harris

9175 W. State Street
Boise, Idaho 83703

Gary A. Madenford

1379 W. Kenai Court
Eagle, Idaho 83616

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9. Voting. Each outstanding share entitled to vote shall be entitled to one (1) vote on each matter submitted to a vote at a meeting of shareholders. Shareholders do not have the right to cumulate their votes for directors.

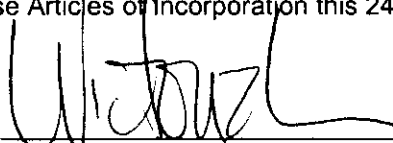
10. Terms of Classes or Series of Shares Determined by Board. The board of directors may determine, in whole or in part, the preferences, limitations, and relative rights, within the limits of section 30-1-601, Idaho Code, of (a) any class of shares before the issuance of any shares of that class or (b) one (1) or more series within a class before the issuance of any shares of that series. Each series must have preferences, limitations, and relative rights identical with those of other shares of the same series and, except to the extent otherwise provided in the description of the series, with those of other series of the same class. Before issuing any shares of a class or series created under this section, the corporation shall deliver to the secretary of state for filing articles of amendment, which are effective without shareholder action that set forth the information required by section 30-1-602, Idaho Code.

11. Preemptive Rights. The corporation elects to have preemptive rights.

12. Indemnification. The corporation shall indemnify the directors and officers of the corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the corporation to provide prior to such amendment).

13. Limitation of Liability. No director shall be liable to the corporation or its stockholders for monetary damages for breach of fiduciary duty except liability for: (a) the amount of a financial benefit received by a director to which he is not entitled; (b) an intentional infliction of harm on the corporation or the shareholders; (c) a violation of Section 30-1-833, Idaho Code; or (d) an intentional violation of criminal law.

IN WITNESS WHEREOF, I have subscribed these Articles of Incorporation this 24th day of June, 2004.



L. Victoria Meier, Incorporator