

CERTIFICATE OF INCORPORATION  
OF

HOWA & HOWA, INC.

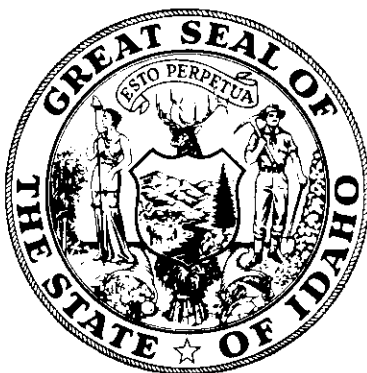
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that  
duplicate originals of Articles of Incorporation for the incorporation of \_\_\_\_\_

HOWA & HOWA, INC.

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: April 30, 1984.



SECRETARY OF STATE

by: \_\_\_\_\_

ARTICLES OF INCORPORATION  
OF  
HOWA & HOWA, INC.

ALLAN E. HOWA  
President

1. The name of the corporation is Howa & Howa, Inc.
2. The period of its duration is perpetual.
3. Its purpose is to transact any and all lawful business for which a corporation may be incorporated.
4. It shall have authority to issue 100 common shares, all of one class, with \$1.00 par value.
5. The address of its initial registered office is 1335 Filer Avenue East, Twin Falls, Idaho, 83301. The name of its initial registered agent at such address is Allan E. Howa.
6. The number of directors constituting its initial board of directors is four (4). The names and addresses of the initial board of four (4) directors are:

Allan E. Howa	2305 Castle Drive Twin Falls, Idaho 83301
Cindy Howa	2305 Castle Drive Twin Falls, Idaho 83301
Edward M. Howa	212 Larkspur Twin Falls, Idaho 83301
Bernice Howa	212 Larkspur Twin Falls, Idaho

7. The name and address of each incorporater is:

Allan E. Howa	2305 Castle Drive Twin Falls, Idaho 83301
Cindy Howa	2305 Castle Drive Twin Falls, Idaho 83301
Edward M. Howa	212 Larkspur Twin Falls, Idaho 83301
Bernice Howa	212 Larkspur Twin Falls, Idaho

Dated: April 27, 1984.

  
ALLAN E. HOWA, President

  
EDWARD M. HOWA, Vice-President