

FILED EFFECTIVE

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SECRETARY OF STATE
STATE OF IDAHO

IDAHO SECRETARY OF STATE
05/05/2005 05:00
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**ARTICLES OF INCORPORATION
OF
EUROPEAN TANNING SALON, INC.**

THE UNDERSIGNED, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation.

FIRST

The name of the corporation is **EUROPEAN TANNING SALON, INC.**

SECOND

The period of its duration is perpetual.

THIRD

The purpose for which the corporation is organized is the transaction of any or all lawful business for which the corporation may be incorporated under the Idaho Business Corporation Act.

FOURTH

The aggregate number of shares which the corporation shall have the authority to issue is 100,000 with a par value of \$10 per share.

FIFTH

Shareholders shall have a preemptive right to acquire unissued or treasury shares or securities convertible into such shares or carrying a right to subscribe to or acquire shares, except as provided in the Idaho Business Corporation Act.

SIXTH

Additional provisions for the regulation of the internal affairs of the corporation are:
None.

SEVENTH

The location of the initial registered office of the corporation is 5358 North Blue Ash, Boise, Idaho 83713 and the name of its initial registered agent is Ragan K. Elliott.

EIGHTH

The number of directors constituting the initial Board of Directors is four, and the names and addresses of the persons who are to serve until the first annual meeting of the

shareholders and until their successors are elected and qualified are:

<u>NAME</u>	<u>ADDRESS</u>
Charles E. Elliott	5358 North Blue Ash Place Boise, ID 83713
Ragan K. Elliott	5358 North Blue Ash Place Boise, ID 83713
Gary P. Schlitt	109 East 100 South Burley, Idaho 83318
Patricia A. Schlitt	109 East 100 South Burley, Idaho 83318

NINTH

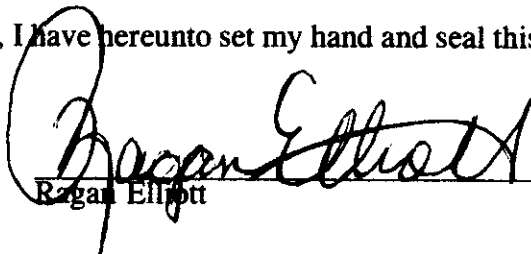
The name and address of the incorporator are as follows:

<u>NAME</u>	<u>ADDRESS</u>
Ragan K. Elliott	5358 North Blue Ash Place Boise, ID 83713

TENTH

The Board of Directors is expressly authorized to alter, amend or repeal the By-Laws of the corporation and to adopt new By-Laws, subject to repeal or change by a majority vote of the shareholders.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 7th day of April, 2005.


Ragan Elliott