

FILED EFFECTIVE

2003 SEP -3 AM 9: 36

ARTICLES OF INCORPORATION

OF

STATE OF IDAHO

HELMET OUTLET USA.COM, INC.

1. Name. The name of the Corporation is HELMET OUTLET USA.COM, INC.

2. Authorized Shares. The aggregate number of shares that the Corporation shall have authority to issue is:

- (1) 60,000 Shares of Class A common stock without par value.
- (2) 40,000 Shares of Class B common stock without par value.

The preferences, limitations, and relative rights of the Shares of the Corporation are as follows:

2.1.1 Class A Shares. Voting. Class A Shares shall have full voting rights with the holders thereof entitled to one vote per share. The Class A Shares of the Corporation shall be entitled to elect up to three (3) Level I Directors of the Corporation.

2.1.2. Class B Shares. Voting. Class B Shares shall have full voting rights with the holders thereof entitled to one vote per share. The Class B Shares of the Corporation shall be entitled to up to elect two (2) Level II Director of the Corporation.

2.2 Dividends. Payment of declared dividends to holders of Class A Shares and Class B shall be without discrimination or preference.

2.3 Liquidation. Each of the Class A Shares and Class B Shares shall have equal rights in the assets of the Corporation upon liquidation.

3.1. Supermajority of Class A Shares Required. Any of the following actions, whether taken by the Shareholders or by the Board of Directors shall require the vote of 2/3 of the issued and outstanding Class A shares cast at a meeting at which a quorum is present, either in person or in proxy:

- 3.1.1 Any amendment to, or restatement of, the articles of incorporation of the Corporation;
- 3.1.2 Any resolution regarding any merger of the Corporation or any acquisition of any interest in any other corporation or business entity;
- 3.1.3 Any agreement for the Corporation to vote its interest in another entity as part of a voting agreement or trust;
- 3.1.4 Any adoption of, revision or amendment to the bylaws of the Corporation;

IDAHO SECRETARY OF STATE
09/08/2003 05:00
CX: 3413 CT: 155223 BH: 700418
1 @ 100.00 = 100.00 CORP # 2

C150756

- 3.1.5 The filing of a petition in bankruptcy or its equivalent;
- 3.1.6 Any assignment by the Corporation in benefit of creditors;
- 3.1.7 Any resolution regarding the dissolution or liquidation of the Corporation or its significant assets;
- 3.1.8 Any resolution to convert any share of the Corporation from its class as designated herein;
- 3.1.9. Any resolution affecting the Corporation's election to be a "Sub-Chapter S" corporation under the Internal Revenue Code, if any.

4.0. Voting Entitlement of Shares. Except as provided in sections (4.1) and (4.3) of this Article 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.

4.1 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.

4.2 Section (4.1) 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.

4.3 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.

5.0. Board of Directors. The Corporation shall have variable sized Board of Directors comprised of at least one (1) initial director to oversee the commencement of the business of the corporation and who shall oversee the election of up to four (4) additional directors in two (2) distinct classes, should additional directors be elected. When fully constituted the Board of Directors shall consist of up to (4) Level I Directors and up to one (1) Level II Director, elected by the various classes of shareholders as set forth in sections 2.1.1, 2.1.2 and 2.1.3, above. The Level I and Level II Directors of the Corporation shall have all rights, privileges, duties and responsibilities as may be set forth in these Articles, and , additionally, to the extent not in conflict with these Articles, as established by the Idaho General Business Corporations Act, Idaho Code Section 30-1-101, et seq. The Board of Directors shall be subject to the provisions of the Class A Shareholders Agreement on Directors adopted by the Class A shareholders of the Corporation pursuant to the authority of Idaho Code Section 30-1-732

5.1 Weighted Voting By Directors. Pursuant to Idaho Code Section 30-1-732 (h) and Idaho Code Section 30-1-801(2), there shall be a difference in the weight carried by the votes of Level I and Level II Directors of the Corporation. Each Level I Director shall vote the equivalent of five (5) votes as voted by the Level II Directors, in conformity to the following schedule:

- a. Stock Class A Director, Seat 1, Level I: 15 Votes.

- b. Stock Class A Director, Seat 2, Level I: 5 Votes.
- c. Stock Class A Director, Seat 3, Level I: 5 Votes.
- d. Stock Class B Director, Seat 4, Level II:1 Vote.
- e. Stock Class B Director, Seat 5, Level II:1 Vote.

5.2. Quorum for Action by Board of Directors. During the start-up phase of the corporation, if there shall be only one (1) Director, that one (1) Director shall constitute a quorum for all legal and corporate purposes. Following the election of up to four (4) additional directors, for all purposes, a Quorum of the Board of Directors shall be Directors entitled to vote, in person or by proxy, at least 20 votes according to the schedule set forth in Section 5.1., above. In the event that there is more than one (1) Director, but less than five (5) Directors on the Board, a Quorum shall be Directors voting in person or by proxy, at least eight (15) votes according to the schedule set forth in Section 5.1, above.

5.3. 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, provided that any determination or resolution pursuant to this section 5.0 shall require a vote of 2/3 of the votes cast at a shareholders' or directors' meeting at which a quorum is present or represented by proxy.

6.0. Preemptive Rights. The Corporation elects to have preemptive rights.

7.0. 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).

8.0 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: (i) the amount of a financial benefit received by a director to which he is not entitled; (ii) an intentional infliction of harm on the Corporation or the shareholders; (iii) a violation of § 30-1-833, Idaho Code; or (iv) an intentional violation of criminal law.

9.0 Registered Office and Agent. The registered office of the Corporation shall be at the law offices of RICHARD K. KUCK, P.C., 408 Sherman Avenue, Suite 205, Coeur d'Alene, Idaho 83814, and the registered agent at that address shall be Mr. Richard K. Kuck, Attorney at Law.

10.0 Purpose. The Purpose of the Corporation is to engage in the business of private, public and commercial wholesale and retail sales of recreational equipment, and to engage in any other lawful activities for which a corporation may be organized in the State of Idaho.

11.0. Initial Directors. The initial Director(s) of the Corporation who shall serve until their successors are elected shall be:

1. Stock Class A, Seat 1, Level I: Mr. Mike Murphy, 9551 N.. Highway 95, Suite G, Hayden, Idaho 83835.

2. Stock Class A, Seat 2, Level I: Vacant unless filled.

3. Stock Class A, Seat 3, Level I: Vacant unless filled.

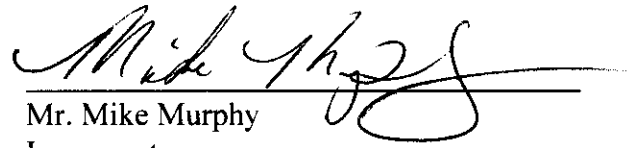
4. Stock Class A, Seat 4, Level I: Vacant unless filled.

5. Stock Class B, Seat 1, Level II: Vacant unless filled.

12. Incorporator. The incorporator of the Corporation is:

Mr. Mike Murphy 9551 N.. Highway 95, Suite G, Hayden, Idaho 83835.

In witness whereof, I, the Incorporator of HELMET OUTLET USA.COM, INC. have subscribed these Articles of Incorporation this 26 day of August, 2003.


Mr. Mike Murphy
Incorporator.