

FILED EFFECTIVE

ARTICLES OF INCORPORATION

2004 APR 12 AM 9:15

CLERK OF STATE
STATE OF IDAHO

NAME

1. The name of the corporation is *Bowman Funeral Parlor, Ltd.*

DURATION

2. The period of it's duration is perpetual.

PURPOSE

3. The purpose or purposes for which this corporation is formed are as follows:
 - (a) The purpose of *BOWMAN FUNERAL PARLOR, LTD.* is to engage in the business of funerals and funeral related sales.
 - (b) Except as otherwise prohibited by Idaho law, the corporation, in furtherance of its corporate purposes set forth above, shall have all of the powers necessary and proper for the effectuation of any and all legitimate enterprises of the corporation, subject to any limitations provided by the laws of the State of Idaho.

AUTHORIZATION

4. It shall have authority to issue One Hundred (100,000) shares, all of one class, at no par.

IDAHO SECRETARY OF STATE
04/12/2004 05:00
CK: 11726 CT: 34764 BH: 738725
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REGISTERED AGENT

5. The address of it's initial registered office is 5525 North Glenwood Street, Garden City, Idaho 83714, and the name of it's registered agent at such address is Gary D. Bowman.

DIRECTORS

6. The number of Directors constituting it's initial Board of Directors is one (1), whose name and address is:

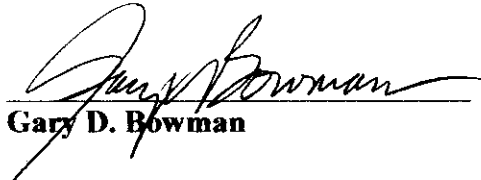
**Gary D. Bowman
11 North 10th Street
Payette, Idaho 83661**

INCORPORATORS

7. The names and addresses of each incorporator are as follows:

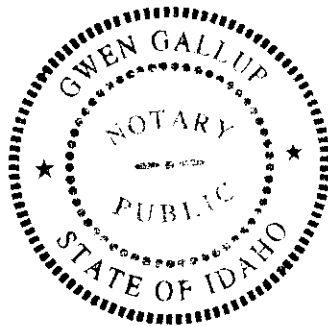
**Gary D. Bowman
11 North 10th Street
Payette, Idaho 8366**

DATED this 8th day of April, 2004.


Gary D. Bowman

State of Idaho)
 ss:
County of Payette)

On this 8th day of April, 2004, before me, a Notary Public in and for said State, personally appeared **Gary D. Bowman**, known or identified to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.



Gwen Gallup
Notary Public for Idaho
Residing at: Weiser, Idaho
Comm. Expires: 7/30/05