

FILED/EFFECTIVE

**ARTICLES OF INCORPORATION
OF
SCOTCH PINES GOLF FOUNDATION, INC.,**

DEC 13 1 45 PM '01

SECRET STATE

A NON-PROFIT CORPORATION

The undersigned incorporators, in order to form a non-profit corporation under the laws of the State of Idaho, adopt the following Articles of Incorporation:

ONE: The name of the corporation is Scotch Pines Golf Foundation, Inc.

TWO: The names and addresses of the registered agents of this corporation are:

Clifford Masingill, 537 North 6th Street, Payette, Idaho 83661.

THREE: The specific purposes for which this corporation is organized are to provide non-profit assistance to Scotch Pines Golf course and to help provide young people with access to golf related jobs and a general introduction to the game and business of golf.

FOUR: The number of initial directors of this corporation is four. Their names and address are as follows: The initial directors and incorporators are:

Clifford Masingill, 537 North 6th Street, Payette, Idaho 83661

Brad Masingill, 27 West Commercial Street, Weiser, Idaho 83697

IDAHO SECRETARY OF STATE
12/13/2001 05:00
CASH CT: 154600 BH: 434500
38.00 = 38.00 INC NONP # 2

Scott Masingill, P. O. Box 900, Payette, Idaho 83661

Gary Jones, 1836 First Avenue North, Payette, Idaho 83661

SIX: The period of duration of this corporation is perpetual.

SEVEN: The classes, rights, privileges, qualifications, and obligations of members of this corporation are as follows:

This corporation shall have one class of membership. Any person shall be qualified to become a member upon payment of the initial dues, if any, fixed by the board of directors and shall continue as a member upon paying the annual dues, if any, fixed by the board of directors. The method and time of payment of dues shall be determined, and may be changed, from time to time, by the board of directors. Additional provisions specifying the rights and obligations of members shall be contained in the Bylaws of this corporation pursuant to, and in accordance with, the laws of this state. The corporation shall have voting members.

EIGHT: Any additional provisions for the operation of the corporation are as follows:

Upon the dissolution of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code or shall be distributed to the federal government, or to a state or local government, for a public purpose.

No substantial part of the activities of this corporation shall consist of carrying on propaganda, or otherwise attempting to influence legislation (except as otherwise provided by Section 501(h) of the Internal Revenue Code), and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons, except that this corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in these Articles.

Notwithstanding any other provision of these Articles, this corporation shall not carry on any other activities not permitted to be carried on (1) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code or (2) by a corporation contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

In any taxable year in which this corporation is a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation 1) shall distribute its income for said period at such time and manner as not to subject it to tax under Section 4942 of the Internal Revenue Code; 2) shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code; 3) shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code; 4) shall not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code; and 5) shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

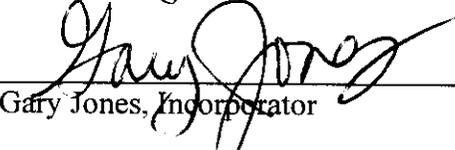
The undersigned incorporators hereby declare under penalty of perjury that the statements made in the foregoing Articles of Incorporation are true.

Dated: December 12, 2001


Clifford Masingill, Incorporator


Brad Masingill, Incorporator


Scott Masingill, Incorporator


Gary Jones, Incorporator