

State of Idaho

Department of State

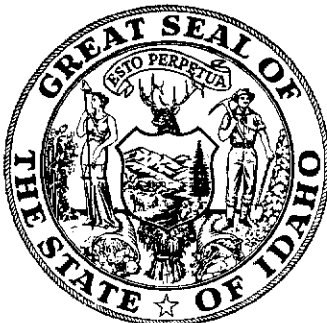
CERTIFICATE OF INCORPORATION OF

VIVA TACQUERIA, INC.
File number C 114205

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 the above named corporation, 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: March 19, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Louisa Herold*

ARTICLES OF INCORPORATION
OF
VIVA TACQUERIA, INC.

The undersigned, acting as the Incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation.

I.

Name

The name of the corporation is VIVA TACQUERIA, INC.

II.

Duration of the Corporation

The period of its duration is perpetual.

III.

Purpose

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

IV.

No Preferences, Privileges or Restrictions

There are no provisions denying preemptive rights. No distinction shall exist between the shares of the corporation or the holders thereof.

V.

Bylaws

Provisions for the regulation of the internal affairs of the corporation are as set forth in the Bylaws of this corporation.

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VI.

Initial Registered Office and Agent for Service of Process

The address of the initial registered office of the corporation is 305 North Main Street, General Delivery, Hailey, Idaho, 83333, and the name of its initial registered agent at such address is Matt Thomas Keefe. Branch offices or other places of business of the corporation may hereinafter be established in the State of Idaho, and in any other states, the District of Columbia, and the territories of any colonies of the United States, and in foreign countries, whenever necessary in the judgment of the Board of Directors of the corporation.

VII.

Stock

The corporation is authorized to issue only one class of shares, which shall be designated "common shares". The aggregate number of shares which the corporation shall have authority to issue is 1,000,000 shares, with no par value. Such shares shall be issued for the consideration expressed in dollars as may be fixed from time to time by the Board of Directors and shall be held, sold and paid for at such time and in such manner as the Board of Directors may from time to time determine.

VIII.

Initial Directors

The number of Directors constituting the initial Board of Directors of the corporation is three (3). The Directors need not be residents of the State of Idaho nor shareholders of the corporation. The names and addresses of the persons who are to serve as Directors until the organizational meeting of the Board of Directors are as follows:

<u>Name</u>	<u>Address</u>
Matt Thomas Keefe	General Delivery Hailey, Idaho 83333
Daniel Russell Bunder	General Delivery Hailey, Idaho 83333
Tracy Diane Davis	General Delivery Hailey, Idaho 83333

IX.

Powers and Authority of Directors

In addition to the powers and authorities hereinbefore or by statute expressly conferred upon them, the Directors are hereby empowered to exercise all such powers and to do all such acts and things as may be exercised and done by the corporation, subject to the provisions of the laws of the State of Idaho, of these Articles and to any Bylaws from time to time made by the shareholders; provided, however, that no Bylaws so made shall invalidate any prior act of the Directors which would have been valid if such Bylaws had not been made.

X.

Limitation on Directors' Liability

In any action for breach of Directors' duties, the liability of the Directors of the corporation for monetary damages shall be eliminated to the fullest extent permissible under Idaho law. However, as set forth in Idaho Corporations Code Section 30-1-54, such limitation shall not affect the following:

(1) Any breach of Directors' duty of loyalty to the corporation or stockholders.

(2) Acts or omissions not in good faith or which involved intentional misconduct or a knowing violation of the law.

(3) Those liabilities of Directors in certain cases as set forth in Idaho Corporations Code Section 30-1-48.

(4) Any transaction from which the Director derived an improper personal benefit.

XI.

Indemnification of Officers, Directors, Employees and Agents

Officers, Directors, employees and agents of the corporation may be indemnified for breach of duty to the corporation and the stockholders by Bylaw, agreement or otherwise in excess of the indemnification permitted by Idaho Corporations Code Section 30-1-5. However, there shall be no indemnification of any officer, Director, employee or agent of the corporation in circumstances expressly prohibited by Idaho Corporations Code Section 30-1-54, as set forth as subparagraphs (1) through (4) in Article X herein.

XII.

Bylaws

The Bylaws to be adopted by the corporation may be amended, repealed or new Bylaws added by vote of the holders of a majority of the authorized and issued shares of this corporation.

XIII.

Annual Meeting - Officers, Directors and Shareholders

The annual meeting of the Board of Directors shall be held immediately following the annual meeting of the shareholders and at the same place. Officers of the corporation shall be President, Vice President, Secretary and Treasurer. No one of the officers needs to be a Director. Any of the offices of Vice President, Secretary and Treasurer may be combined in one person. If the Board of Directors consists of less than three persons, any of the offices of the corporation, except that of President and Secretary, may be combined in one person. Such officers shall be elected by the Board of Directors at each of their annual meetings held as aforesaid. The Board of Directors shall have the power to fill any vacancy in the Board or in any other office. If the shareholders, Directors and officers of the corporation consist of the same persons, the annual meeting of the Board of Directors and the annual meeting of the shareholders may be combined and be held as a single meeting.

XIV.

Compensation

Directors and officers of the corporation shall serve without compensation, unless expressly otherwise provided by a majority vote of the shareholders.

XV.

Corporate Officers

Both the shareholders and the Directors of this corporation may hold their meetings and the corporation may have an office or offices in such place or places outside the State of Idaho as they deem necessary, and the corporation may keep its books outside of the State of Idaho, except as otherwise provided by law.

XVI.

Conflict of Interest

No contract or other transaction between the corporation or any other corporation, whether or not a majority of the shares of the capital stock of such other corporation is owned by this corporation, and no act of this corporation shall in any way be affected or invalidated by the fact that any of the Directors or shareholders of this corporation are pecuniary or otherwise interested in any contract or transaction of this corporation, and any Director or shareholder who is so interested may be counted in determining the existence of a quorum at any meeting of the Board of Directors or shareholders which shall authorize such contract or transaction with like force and effect as if he or she were not a Director or shareholder of this corporation or such other corporation and were not so interested.

XVII.

Voting Trusts

This corporation may enter into voting trusts as allowed by applicable statutes and may also enter into restrictive agreements with its shareholders for the repurchase of its corporate shares in the event of death, permanent disability, retirement, sale, bankruptcy or seizure by process of law; further, this corporation may enter into deferred compensation plans to include profit sharing plans with its employees, and may further exercise its right to qualify as a small business corporation under the applicable sections of the Internal Revenue Code of the United States.

XVIII.

Modification, Amendment or Change of Articles

This corporation reserves the right to amend, alter, change or repeal any provision contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred on shareholders herein are granted subject to this reservation.

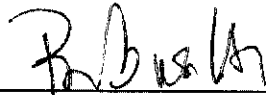
DATED this 15 day of March, 1996.


Matt Thomas Keefe

STATE OF IDAHO)
) ss.:
County of Blaine)

On this 15th day of March, 1996, before me, a Notary Public in and for the State of Idaho, personally appeared MATT THOMAS KEEFE, known or identified to me, to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same.

WITNESS MY HAND and official seal.



NOTARY PUBLIC for Idaho
Residing Idaho
Commission expires: 7/11/2000

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