

State of Idaho

Department of State

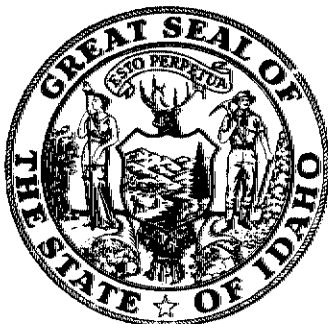
CERTIFICATE OF INCORPORATION OF

NEW CENTURY LIQUIDATORS, INC.
File number C 119313

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: April 30, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Olivia Hutton*

ARTICLES OF INCORPORATION

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NEW CENTURY LIQUIDATORS, INC.

SECRETARY OF STATE
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KNOW ALL MEN BY THESE PRESENTS: That the undersigned, citizens of the

United States of America, of full legal age, do this day proceed for the purpose of forming a corporation under the laws of the State of Idaho, and to that end, we hereby make Articles of Incorporation, as follows:

ARTICLE I:

The name of this corporation is, and shall be NEW CENTURY LIQUIDATORS, INC.

ARTICLE II:

This corporation is formed for broad and general purposes, which are as follows:

1. To acquire by purchase, lease, or otherwise and to improve and develop real property. To erect dwellings, apartment houses and other buildings, private or public, of all kinds, and to sell or rent the same. To lay out, grade, pave, and dedicate roads, streets, avenues, highways, alleys, paths, walks, parks and playgrounds. To buy, sell, mortgage, exchange, lease, let, hold for investment or otherwise, use and operate real estate of all kinds, improved or unimproved, and any right or interest therein.
2. To purchase acquire, own, hold, lease, sell, exchange, assign, transfer, mortgage, or otherwise dispose of, and to invest, trade and deal in and with real property or personal property, and any and all interest therein.
3. To build houses or other buildings of every kind and character, either for sale or lease or on contract or otherwise; to lay out, subdivide, re-subdivide, and plat tracts of land and sell the same, either by such subdivision or re-subdivision; and to improve streets, alleys, parks, and other places, and sidewalk, curb, and otherwise improve the same, and construct and maintain and operate sewers and any and all other conveniences and matters in connection therewith.
4. To borrow money, to issue bonds, debentures, notes and other obligations of this corporation from time to time, for any of the objects or purposes of this corporation, and to

mortgage, pledge, hypothecate, and/or convey in trust, and or all of its property to secure payment thereof.

5. To enter into, make, perform and carry out construction and maintenance contracts of every kind and for any lawful purpose, without limit as to amount, with any person, firm, association, corporation, municipality, state or government, of any subdivision, district, or department thereof.

6. To have offices, conduct its business, and promote its objects within and without the State of Idaho, in other states, the District of Columbia, the territories and colonies of the United States, and in foreign countries, without restriction as to place or amount.

7. To conduct business as a wholesale and retail liquidator including sales by auction.

8. The several clauses contained in this statement of purpose shall be construed as both purposes and powers, and the statement contained in each clause shall be in no wise limited or restricted, by reference or inference from the terms of any other clause, but shall be regarded as independent purposes and powers; and to recitation, expression or declaration of specific or special powers or purposes herein enumerated shall be deemed to be exclusive; but it is hereby expressly declared that all other lawful powers not inconsistent herewith are hereby included.

ARTICLE III:

The corporation existence shall be perpetual.

ARTICLE IV:

That the place where its principal place of business and registered office is physically located is 104 N. First Ave, Suite 100, Sandpoint, Idaho 83864. The corporation's mailing address is Post Office Box 831, Sagle, Idaho 83860.

ARTICLE V:

The Corporation shall have the authority to issue 10,000 shares of common stock of a par value of \$100.00 per share.

ARTICLE VI:

That the amount of the capital stock which has actually been subscribed is two (2) shares for \$200.00, distributed to the following individuals who are also the incorporators:

CHARLES J. FUNK II
Post Office Box 831 One (1) Share
Sagle, Idaho 83860

BURL HAYES
Post Office Box 831 One (1) Share
Sagle, Idaho 83860

ARTICLE VII:

Charles J. Funk II, 104 N. First Ave, Suite 100, Sandpoint, Idaho 83864, shall be the registered agent. The initial Board of Directors shall consist of two (2) directors:

1. CHARLES J. FUNK II
Post Office Box 831
Sagle, Idaho 83860
2. BURL HAYES
Post Office Box 831
Sagle, Idaho 83860

IN WITNESS WHEREOF, I have hereunto set my hand on this 24th day of April, 1997.



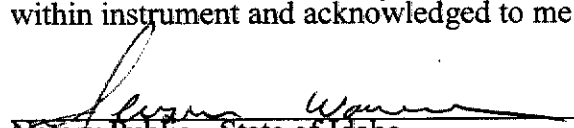
CHARLES J. FUNK II



BURL HAYES

STATE OF IDAHO,)
 : ss.
County of Bonner)

On this _____ day of March, 1997, before me, the undersigned Notary Public, personally appeared CHARLES J. FUNK II and BURL HAYES, known to me, or proved to me on the basis of satisfactory evidence, to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same.



Notary Public - State of Idaho
Residing at Sandpoint
My Commission expires 2-5-99