

FILED/EFFECTIVE

**ARTICLES OF INCORPORATION
OF
RIDE TO THE WALL, INC.**

JAN 31 4 49 PM '01

An Idaho Nonprofit Corporation

SECRET
STATE

The undersigned, who is a citizen and resident of the United States of America and is over the age of majority, does hereby execute and make the following Articles of Incorporation ("Articles") for the purposes of forming a nonprofit corporation ("Corporation") under and pursuant to the Idaho Nonprofit Corporation Act, Title 30, Chapter 3 of the Idaho Code ("Act"), and does hereby certify:

**ARTICLE I
NAME**

The name of this Corporation shall be: RIDE TO THE WALL, INC.

**ARTICLE II
PURPOSE**

This Corporation is formed for charitable purposes within the meaning of the Internal Revenue Code § 501(c)(3). Specifically, the Corporation shall engage in fund-raising activities designed to fund social, health and psychological assistance to veterans of the United States armed forces who served in the Vietnam conflict. The Corporation's fund-raising activities are its primary means for financially aiding Vietnam veterans and are substantially related to its charitable purposes, and thus they contribute importantly to, and further, the Corporation's charitable purposes. The fund-raising activities shall include, but are not limited to, musical concerts for the general public featuring music which focuses on the Vietnam conflict and the veterans of the conflict and the sales of related merchandise to the general public. The Corporation's activities as described herein are limited to only those which further its charitable purposes, except the Corporation may engage in any lawful activities which are insubstantial to the Corporation's purposes even if they do not further its charitable purposes.

**ARTICLE III
POWERS**

The Corporation shall have the power to do all lawful acts necessary or desirable to carry out its purposes as stated in Article II, so long as they are consistent with Idaho law and the Internal Revenue Code and related rules and regulations (collectively "IRC"). Notwithstanding any other provision of these Articles, the Corporation shall not carry on any activities which are not permitted to be carried on by a corporation exempt from federal income tax pursuant to § 501(c)(3).

**ARTICLE IV
MEMBERSHIP**

The Corporation shall have no members. Any action that would otherwise require approval by a majority of all members shall only require approval of the Corporation's Board of Directors ("Board"). All rights that would otherwise vest in the members of the Corporation shall vest in the Board.

**ARTICLE V
RESTRICTIONS**

IDAHO SECRETARY OF STATE

02/01/2001 09:00
CK: 12360 CT: 1626 BH: 376147

1 @ 30.00 = 30.00 INC NONP # 2

C 137502

(a) No part of the net earnings of the Corporation shall inure to the benefit of or be distributable to the Board, the Corporation's directors, the Corporation's officers, or other private persons, except to the extent permissible by law and except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the Corporation's purposes set forth in Article II.

(b) No part of the activities of the Corporation shall be the carrying on of propaganda or otherwise attempting to influence legislation and the Corporation shall not participate in or intervene in any political campaign (including the publishing or distribution of statements) on behalf of any candidate for public office.

ARTICLE VI AMENDMENTS

All provisions of these Articles shall be subject to amendment by the majority vote of the Board at any annual meeting or at any special meeting, providing that each director is provided seven (7) days written notice that the amendment will be voted upon is included in the notice of the meeting (unless the notice is waived by the director). Additionally, the amendment may be adopted without a meeting if the amendment is adopted in compliance with the Bylaws of Ride to the Wall, Inc. ("Bylaws"). All amendments of these Articles shall be consistent with the provisions of Idaho law and the IRC.

ARTICLE VII DISSOLUTION

Upon the dissolution of the Corporation, the Board shall, after paying or making provisions for the payment of all liabilities of the Corporation, dispose of all of the Corporation's assets to (i) exclusively to further the purposes of the Corporation as stated in Article II or (ii) to further the purpose of an organization or organizations organized and operating exclusively for charitable, educational, religious or scientific purposes and which qualify as tax-exempt organization(s) pursuant to the IRC. Any of the assets not disposed of by the Board shall be disposed of by a court of competent jurisdiction of the State of Idaho in the county in which the principal office of the Corporation is then located. The court shall dispose of all of the Corporation's assets to (i) exclusively to further the purposes of the Corporation as stated in Article II or (ii) to further the purpose of an organization or organizations organized and operating exclusively for charitable, educational, religious or scientific purposes and which qualify as tax-exempt organization(s) pursuant to the IRC.

ARTICLE VIII REGISTERED OFFICE

The registered office of the Corporation shall be located at 277 N. 6th St., Boise, Idaho, and the registered agent shall be Kenneth L. Pursley.

ARTICLE IX DURATION

The duration of this Corporation shall be perpetual unless it is dissolved pursuant to the Bylaws.

**ARTICLE X
MANAGEMENT**

The affairs of the Corporation shall be managed by the Board to be elected as provided in the Bylaws, but in no case shall the number of Board's directors be less than three (3). The directors shall hold their offices for one (1) year, or such other period as the Bylaws shall determine, and until their successors are elected and qualified. The initial directors of the Corporation shall be all of those persons who are named in Article XII, and the incorporator's Statement of Incorporator in Lieu of Organizational Meeting of Ride to the Wall, Inc.

**ARTICLE XI
TAX EXEMPTION**

It is the intent of the incorporator that this Corporation shall be incorporated as a tax-exempt corporation to which deductible gifts may be made pursuant to the terms of the IRC. To that end, this Corporation shall be subject to all the restrictions and requirements now or hereafter imposed by the IRC, any rules and regulations duly and properly promulgated in the application and interpretation of the IRC with which compliance is required for qualification as a tax exempt organization. In particular, in any year in which this Corporation is determined to be a "private foundation," as that term is defined in the IRC, its income must be distributed at such time and in such manner as not to subject this Corporation to taxes under IRC § 4942, or in the regulations promulgated thereto, and the Corporation shall not engage in any act of self dealing as defined in IRC § 4941(d), or in the regulations promulgated pursuant thereto, and shall not retain any excess business holdings as defined in IRC § 4943(c), or under the regulations promulgated pursuant thereto, and shall not make any investments in such manner as to subject the Corporation to IRC § 4944, Internal Revenue Code, or in the regulations promulgated pursuant thereto, and shall not make any taxable expenditures as defined in IRC § 4945(d), or in the regulations promulgated pursuant thereto. Additionally, if this Corporation is determined to be a "private foundation," the Corporation is authorized to terminate its status as a private foundation pursuant to IRC § 507(b)(1).

**ARTICLE XII
INITIAL DIRECTORS AND INCORPORATOR**

The names and addresses of the initial directors of the Corporation are:

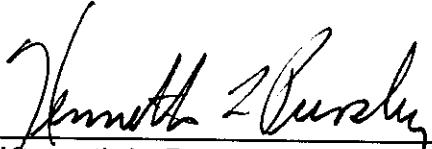
Paul Revere
2305 W. Boise Avenue
Boise, Idaho 83707

Sydney Revere
2305 W. Boise Avenue
Boise, Idaho 83707

H. Larry Leasure
416 S. 8th, Suite 200
Boise, Idaho 83702

The name and address of the incorporator is:

Kenneth L. Pursley
277 N. 6th St., Suite 200
Boise, Idaho 83702



Kenneth L. Pursley, Incorporator