

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

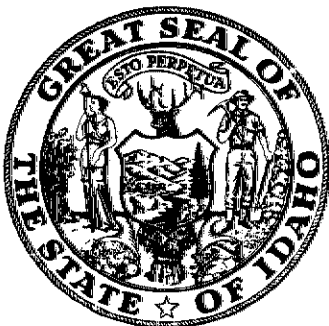
HOEG, INC.

File number C 119879

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: June 17, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Alisa Hartley*

ARTICLES OF INCORPORATION
OF
HOEG, INC.

97 JUN 17 PM 12:32
SECRETARY OF STATE
STATE OF IDAHO

The undersigned, in order to form a corporation pursuant to Idaho Business Corporation Act, certify as follows:

ARTICLE I

The name of the corporation is Hoeg, Inc.
(hereafter "Corporation").

ARTICLE II

The purposes for which this Corporation is organized are as follows:

1. To engage in hearing aid sales; and
2. To engage in any other lawful activity or business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE III

The Corporation shall have perpetual existence.

ARTICLE IV

The address of the initial registered office of the Corporation shall be 1821 W. State St. Boise, ID 83702, and the name of its initial registered agent at such address is Marcia Hoeg.

ARTICLES OF INCORPORATION - 1

IDAHO SECRETARY OF STATE
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ARTICLE V

The shares of stock to be issued by the Corporation shall consist of one class only, and the aggregate number of shares which the Corporation shall be authorized to issue shall be 1,000 shares of stock, each having a par value of \$1.00 per share. All shares of stock shall have the same rights in such Corporation and shall be nonassessable when paid in full.

ARTICLE VI

The names and post office addresses of the incorporators and organizers, who have named themselves as the initial directors to serve until the first election of directors of the Corporation, are as follows:

NAME:	ADDRESS:
Marcia I. Hoeg	P.O. Box 4612 Boise, Idaho 83704
Michael H. B. Hoeg	1156 Euclid Boise, Idaho 83706

ARTICLE VII

The private property of the stockholders of this Corporation shall not be subject to the payment of the corporate debts in any amount or to any extent whatever.

ARTICLE VIII

The Corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

Dated: _____

Marcia & Michael Hoeg
[Signature]

STATE OF IDAHO)
) ss
County of Ada)

On this 16th day of June, 1997, before me, the undersigned, a Notary Public in and for said State, personally appeared Marcia & Michael Hoeg, known to me to be the person(s) whose name(s) _____ subscribed to the within instrument, and acknowledged to me that the statements contained therein are true.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

James P. Warr
Notary Public for Idaho
Residing at Boise, Idaho