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STATE OF IDAHO

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
(Non-profit)**

**MOUNTAIN VIEW CONGREGATION OF JEHOVAH'S WITNESSES,
POST FALLS, IDAHO, INC.**

formerly known as

POST FALLS CONGREGATION OF JEHOVAH'S WITNESSES, INC.

The undersigned non-profit corporation hereby changes its name and amends and restates its Articles of Incorporation in their entirety by adopting the following as its Articles of Incorporation pursuant to Chapter 3, Title 30, Idaho Code:

ARTICLE I.

The name of this Corporation is MOUNTAIN VIEW CONGREGATION OF JEHOVAH'S WITNESSES, POST FALLS, IDAHO, INC. The mailing address of the Corporation shall be % GILES R. GRYTNES, 3344 WEST BEAN AVENUE, HAYDEN, IDAHO 83835-7682.

ARTICLE II.

The duration of the Corporation shall be perpetual.

ARTICLE III.

The purposes for which the Corporation is formed are religious and specifically (1) to provide and maintain a proper place of worship for the benefit of Jehovah's Witnesses in and around the State of Idaho and those who desire to attend such worship conducted by Jehovah's Witnesses in order to learn the truths of the faith and beliefs of Jehovah's Witnesses, which are based upon the Bible, the written word of Almighty God, Jehovah; and (2) to acquire by gift, legacy, bequest, purchase, or lease; hold and manage; and/or mortgage, sell, convey, or otherwise dispose of real estate and personal property in any lawful manner that may seem proper and best to provide and maintain such place of worship.

ARTICLE IV.

The corporation shall have members. The number of members, members' qualifications, and other matters pertaining to members shall be as provided in the bylaws.

IDaho SECRETARY OF STATE
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ARTICLE V.

The property of this Corporation is irrevocably dedicated to religious purposes, and no part of the net earnings or assets of this Corporation shall inure to the benefit of a director, officer, or member of the Corporation or any private individual. No substantial part of the activities of this Corporation shall consist of the carrying on of propaganda or otherwise attempting to influence legislation, nor shall this Corporation participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office. This Corporation is organized exclusively for religious purposes within the meaning of Internal Revenue Code Section 501 (c)(3).

Notwithstanding any other provisions of these Articles, the 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 of 1986 (or the corresponding provisions of any future United States tax code) or (2) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States tax code).

ARTICLE VI.

Upon the winding up and dissolution of this Corporation, after' paying or adequately providing for debts and obligations of the Corporation, the remaining assets shall be distributed to Watchtower Bible and Tract Society of New York, Inc. No assets will be deemed to be received by Watchtower Bible and Tract Society of New York, Inc., until such acceptance is evidenced in writing. If Watchtower Bible and Tract Society of New York, Inc., is not then in existence and exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 (or the corresponding provision of any future United States tax code), then said assets shall be distributed to any organization designated by the ecclesiastical Governing Body of Jehovah's Witnesses that is organized and operated for religious purposes and is a corporation exempt from federal income tax under Section 501 (c)(3) of the Internal Revenue Code of 1986 (or the corresponding section of any future United States tax code).

ARTICLE VII.

A. The number of directors shall be three. The names and addresses of the directors at the time of this restatement are:

MICHAEL THOMAS 310 East 3rd, Post Falls, ID 83854

GILES GRYTNES 3344 W. Bean Ave, Hayden, ID 83835

TERRY D. LYNCH 6992 E. Maplewood #3, Post Falls, ID 83854

B. Directors' qualifications, the manner of electing directors, and other matters pertaining to directors shall be as provided in the bylaws.

C. To the extent permitted by law, no director, officer, or member of the Corporation shall be personally liable for any debts, liabilities, or obligations of the Corporation.

ARTICLE VIII.

The address of the Registered Office of the Corporation and the name of the initial Registered Agent at that address are:

Name: TERRY D. LYNCH

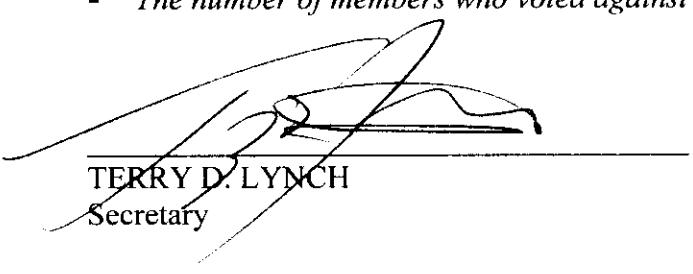
Street Address: 6992 E. Maplewood #3, Post Falls, ID 83854

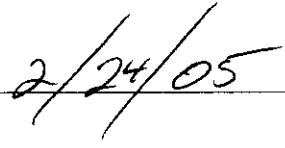
ARTICLE IX.

The effective date of these Amended and Restated Articles of Incorporation shall be the date the same are filed with the Secretary of State for the State of Idaho.

The undersigned Secretary of the corporation hereby certifies as follows:

- *The foregoing amendments consist of matters other than those described in section 30-3-90, Idaho Code, and were, therefore, adopted by the members.*
- *The number of members entitled to vote was 47.*
- *A meeting called for the purpose of amending the articles as set forth above was held on February 24, 2005.*
- *The number of members who were present at the meeting for the purposes of establishing a quorum pursuant to section 30-3-56 was 47.*
- *The number of members who voted for the amendments was 47.*
- *The number of members who voted against the amendments was 0.*


TERRY D. LYNCH
Secretary

Date:  2/24/05