

State of Idaho

Department of State

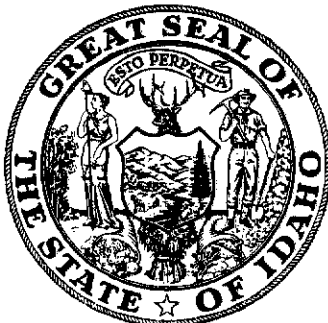
CERTIFICATE OF INCORPORATION OF

NEUMAN'S PLUMBING, INC.
File number C 115035

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: May 20, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Mike Sisk*

May 20 4:25 PM '96
SECRETARY OF STATE

ARTICLES OF INCORPORATION
of
NEUMAN'S PLUMBING, INC.

IDaho SECRETARY OF STATE
DATE 05/20/1996 0900 64057

CK #: 2482 CUST# 67726

CORP

100.00= 100.00

: C

The undersigned incorporator(s), desiring to form a corporation pursuant to the provisions of the Idaho Business Corporation Act, adopt(s) the following articles of incorporation:

ARTICLE ONE
Name

The name of the corporation is Neuman's Plumbing, Inc.

ARTICLE TWO
Purposes

The purpose of the corporation is to engage in any or all lawful business for which corporations may be organized under the Idaho Business Corporation Act.

ARTICLE THREE
Duration

The period of duration of the corporation is perpetual.

ARTICLE FOUR
Registered Office and Agents

The address of the corporation's initial registered office in the State of Idaho is 1022 Davidson, City of Coeur d'Alene, County of Kootenai, Idaho. The name of the corporation's initial registered agent at such address is Lynda M. Neuman.

ARTICLE FIVE
Stock

The total authorized number of par value shares of stock is none. The aggregate par value of the total authorized number of par value shares is No Dollars (\$0.00). The total authorized number of shares without par value is 1,000.

The corporation is authorized to issue only one class of stock, and all issued stock shall be held of record by not more than 4 persons. Stock shall be issued and transferable only to natural persons who are not nonresident aliens.

ARTICLE SIX
Preemptive Rights

Any additional shares to be sold or distributed by this corporation, or any portion thereof, shall first be offered, at par, to the then existing shareholders who may desire to subscribe for such stock, in relation to their then present holdings.

ARTICLE SEVEN
Directors

The number of directors of this corporation shall be two. The number of directors constituting the initial board of directors is two, and the names and addresses of the persons who are to serve as directors until the first annual meeting of the shareholders or until their successors are elected and qualified are:

Name	Address
Lawrence K. Neuman	1022 Davidson Coeur d'Alene, ID 83814
Lynda M. Neuman	1022 Davidson Coeur d'Alene, ID 83814

ARTICLE EIGHT
Incorporators

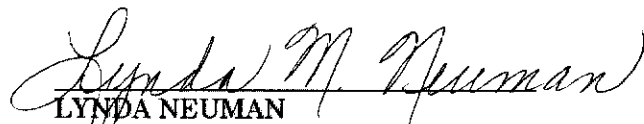
The names and addresses of each incorporator are:

Name	Address
Lynda M. Neuman	1022 Davidson Coeur d'Alene, ID 83814

ARTICLE NINE
Additional Provisions

None.

Executed in duplicate on May 17, 1996.


LYNDA NEUMAN