

ARTICLES OF INCORPORATION

To the Secretary of State of the State of Idaho

The undersigned, in order to form a Corporation under the provisions of Title 30, Chapter 1, Idaho Code, submits the following articles of incorporation:

Article 1:	The name of the corporation shall be: LEW'S ACROSS THE RIVER SMOKE SHOP, INC.
Article 2:	The number of shares the corporation is authorized to issue is: 1000 shares common stock
Article 3:	The street address of the registered office is: E. 5220 16TH, POST FALLS, ID 83854
	and the registered agent at such address is:JEFFREY_PETERSON
Article 4:	The name and address of the incorporator are: <u>JEFFREY PETERSON</u> , E. 5220 16TH,
	POST FALLS, ID 83854
Article 5:	The mailing address of the corporation shall be: E. 5220 16th, POST FALLS, ID 8385
Optional	articles:

Customer Acct #:

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Secretary of State use only
06/26/1998 09:00
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Signature of an incorporator.

JEFFREY PETERSON

CONSENT

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I, a managing member of Lew's Across the River Smoke Shop, L.L.C., do hereby consent to a corporation being formed by Jeffrey Peterson which corporation will be named Lew's Across the River Smoke Shop, Inc. This consent is made because of Mr. Peterson obtaining all of the interest in Lew's Across the River Smoke Shop, L.L.C. and his conversion of the business from a limited liability company to a corporation.

DATED this $\underline{\mathcal{W}}$ day of $\underline{\mathcal{J}_{u_1e}}$, 1998.

LEWIS ALLERT