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**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
BEST BATH SYSTEMS, INC.**

SECRETARY OF STATE
STATE OF IDAHO

AMENDED AND RESTATED ARTICLES OF INCORPORATION of Best Bath Systems, Inc. are hereby executed by said corporation as follows:

1. The name of the corporation is Best Bath Systems, Inc.
2. The Amended and Restated Articles of Incorporation of said corporation are the following:

**ARTICLE I
NAME**

The name of the corporation shall be Best Bath Systems, Inc. and shall hereinafter be referred to as the "Corporation."

**ARTICLE II
TERM**

The term for which the Corporation is to exist is perpetual.

**ARTICLE III
REGISTERED OFFICE AND AGENT**

The street address of the initial registered office of the Corporation is 4545 Enterprise, Boise, Idaho 83705, and the name of the initial registered agent at such address is Gary B. Multanen.

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ARTICLE IV PURPOSE

The purpose for which the Corporation is organized is to engage in any lawful business of a corporation incorporated under the Idaho Business Corporation Act.

ARTICLE V BOARD OF DIRECTORS

The business of the Corporation shall be managed and conducted by a Board of Directors. The number of directors of the Corporation shall be established from time to time in accordance with the Bylaws of the Corporation, but at no time shall the number of directors of the Corporation be less than one (1) and not more than five (5). The names and addresses of the persons serving as Directors until their successors are elected and qualified are:

Gary B. Multanen	723 Garber Street Caldwell, Idaho 83605
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Susan A. Multanen	723 Garber Street Caldwell, Idaho 83605
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ARTICLE VI CORPORATE STOCK

The authorized number of shares of the Corporation shall be ten million (10,000,000) aggregate shares, of which nine million eight hundred thousand (9,800,000) shares of zero (0) par value per share shall be designated non-voting common shares and two hundred thousand (200,000) shares of one cent (\$.01) par value per share shall be designated voting common shares.

Each share of voting common stock shall have the same rights, privileges and voting power and each share of non-

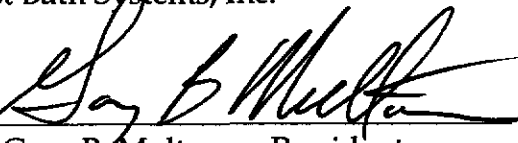
voting common stock shall have the same rights and privileges as each other share of both voting and non-voting common stock, except that shares of non-voting common stock shall not be entitled to vote.

3. The Amended and Restated Articles of Incorporation consolidate all prior amendments into a single document.

4. The Amended and Restated Articles of Incorporation were adopted on July 9, 2010 and the shareholders of the corporation duly approved the Amended and Restated Articles of Incorporation as required by Title 30, Chapter 1, Idaho Code.

DATED this ____ day of July 9, 2010.

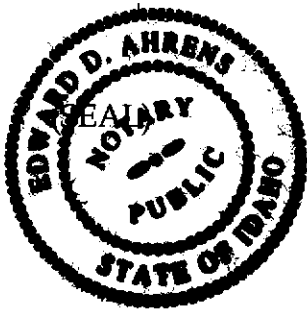
Best Bath Systems, Inc.

By: 
Gary B. Multanen, President

STATE OF IDAHO)
 : ss.
County of Ada)

On this 9th day of July, 2010, before me, the undersigned, a Notary Public in and for said State, personally appeared Gary B. Multanen, as President of Best Bath Systems, Inc., an Idaho corporation, known or identified to me to be the person whose name is subscribed in the instrument, and acknowledged to me that he executed the same.

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



Edward D. Ahrens
Notary Public for Idaho
My Commission expires: October 11, 2011