

ARTICLES OF INCORPORATION

FILED EFFECTIVE

OF

IDAHO DEVELOPMENT CORPORATION

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SECRETARY OF STATE
STATE OF IDAHO

The undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation.

ARTICLE ONE

The name of the corporation is Idaho Development Corporation.

ARTICLE TWO

The aggregate number, class and par value of shares that the corporation will have authority to issue will be 10,000 shares of common stock, each share having a par value of one dollar(s) (\$1.00).

ARTICLE THREE

The corporation's initial registered office in this state is: 12320 W. Oldham Ct, Boise, Ada, Idaho, 83709, and the name of its initial agent at that address is David V. Taugher.

ARTICLE FOUR

The name and place of residence of the incorporator is as follows: David Taugher 12320 W. Oldham Ct, Boise, Idaho, 83709

ARTICLE FIVE

The mailing address of the corporation is: 12320 W. Oldham Ct, Boise, Idaho, 83709

ARTICLE SIX

The number of directors to constitute the initial Board of Directors is four. Subsequently, the number of directors will be fixed by, or in the manner provided in, the bylaws. The names and addresses of the persons who are to serve

IDAHO SECRETARY OF STATE
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Board of Directors until the first annual meeting of the shareholders and until their successors are elected and qualified are:

Bill Grenz, 6819 E. Greenhurst, Nampa, Idaho, 83651

Gail Grenz, 6819 E. Greenhurst, Nampa, Idaho, 83651

David Taugher 12320 W. Oldham Ct, Boise, Idaho, 83709

Shannon Taugher 12320 W. Oldham Ct, Boise, Idaho, 83709

ARTICLE SEVEN

The duration of the corporation is perpetual.

ARTICLE EIGHT

The corporation is formed for the following purposes: To engage in any act or activity in which a corporation may lawfully engage under the Idaho Business Corporation Act. It is expressly provided that these powers, objects and purposes will not be held to limit or restrict in any manner the powers of this corporation.

ARTICLE NINE

The Board of Directors has the power to make, repeal, amend and alter the bylaws of the corporation, to the extent provided in the bylaws. However, the paramount power to repeal, amend and alter the bylaws, or to adopt new bylaws, is vested in the shareholders. This power may be exercised by a vote of a majority of shareholders present at any annual or special meeting of the shareholders. Moreover, the directors have no power to suspend, repeal, amend or otherwise alter any bylaw or portion of any bylaw so enacted by the shareholders, unless the shareholders, in enacting any bylaw or portion of any bylaw, otherwise provide.

ARTICLE TEN

The private property of the shareholders of this corporation is not subject to the payment of corporate debts, except to the extent of any unpaid balance of subscription for shares.

ARTICLE ELEVEN

Each share of the corporation entitles the holder to a preemptive right for a period of 60 days, to subscribe for, purchase or otherwise acquire securities of the corporation. This right applies to any shares of the same class of the corporation or any equity and/or voting shares of any class of the corporation that the corporation purposes to issue, or any rights or options that the corporation purposes to grant for the purchase of shares of the same class of the corporation or for the purchase of

any shares, bonds, securities, or obligations of the corporation that are convertible into or exchangeable for, or that carry any rights, to subscribe for, purchase, or otherwise acquire shares of the same class of the corporation or equity and/or voting shares of any class of the corporation, whether now or hereafter authorized or created, whether having unissued or treasury status, and whether the proposed issue, reissue, transfer or grant is for cash, property or any other lawful consideration. After the expiration of 60 days, any and all of the shares, rights, options, bonds, securities or obligations of the corporation may be issued, reissued, transferred or granted by the Board of Directors, as the case may be, to any persons, firms, corporations and associations, and for such lawful consideration, and on such terms, as the Board of Directors in its discretion may determine. As used in these Articles of Incorporation, the terms "equity shares" and "voting shares" mean respectively, shares that confer unlimited dividend rights and shares that confer unlimited voting rights in the election of one or more directors.


ARTICLE TWELVE

In all elections of directors of this corporation, each shareholder has the right to cast as many votes as equal the number of shares held by the shareholder multiplied by the number of directors to be elected, and the shareholder may cast all of such votes for a single director or may distribute them among the number of directors to be elected, or any two or more of them, as such shareholder may see fit. This Article eleven may be amended only by a vote of more than fifty percent (50%) of the outstanding shares of stock of the corporation.

ARTICLE THIRTEEN

In the event the stockholders of the corporation ever elect to be taxed pursuant to the S corporation provisions of the Internal Revenue Code of 1986, as amended ("Election"), then to the extent allowed by law, the corporation and the Board of Directors will each year, on or before the due date(s) for estimated payment(s) of federal and applicable state and local income taxes, pay to the stockholders, by way of salary, bonus, dividend or otherwise, sufficient money for each stockholder to pay the federal and applicable state and local income taxes due for the applicable time periods. In the event of an Election, neither any stockholder nor any of the officers of the corporation may, without the prior written consent of the record holders of more than fifty percent (50%) of the then outstanding share of stock in the corporation, make or effect any transfer of any shares of stock in the corporation that would cause a termination or invalidation of the Election.

Executed by the undersigned on 11/24/04.



David Taugher 12320 W. Oldham Ct, Boise, Idaho, 83709