



CERTIFICATE OF INCORPORATION
OF

NEUCO, INC.

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: December 24, 1985



A handwritten signature in cursive script, reading "Pete T. Cenarrusa".

SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION

OF

NEUCO, INC.

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We, the undersigned, being natural persons of full age,
and citizens of the United States or of its territories or
possessions, have this day executed these Articles for the
purpose of forming a private corporation under the laws of the
State of Idaho and to that end hereby adopt these Articles of
Incorporation as follows:

ARTICLE ONE
NAME OF CORPORATION

The name of the corporation is NEUCO, INC.

ARTICLE TWO
PURPOSE OF INCORPORATION

The nature of the business and the objects and purposes to
be transacted, promoted, and carried on by the corporation are to
do any and all of the things herein mentioned as fully and to the
same extent a natural person might or could do in any part of the
world as follows:

To transact any or all lawful business for
which corporations may be incorporated under
the "Idaho Business Corporation Act" as it is
presently constituted or may hereinafter be
amended.

ARTICLE THREE
DURATION

The duration of the corporation is perpetual.

ARTICLE FOUR
REGISTERED AGENT AND REGISTERED OFFICE

The initial registered agent of the corporation shall be DANNY NEUMANN and the initial registered office shall be located at Ricks College Trailor Court No. 8, Rexburg, Idaho 83440.

ARTICLE FIVE
STOCK

The total number of par value shares which the corporation shall have authority to issue is 50,000, each having a par value of \$1.00 the aggregate par value of the total authorized number of par value shares is \$50,000.00. There are no authorized shares without par value.

The stock of the corporation is divided into 50,000 shares of a single class, each share having equal rights and each share having one vote. All stock when fully paid for shall be non-assessable.

ARTICLE SIX
BOARD OF DIRECTORS & BY-LAWS

The corporation shall have the power to establish a Board of Directors and adopt appropriate By-Laws. The duties of the Board of Directors and its officers shall be established by the By-Laws of the corporation. The Board of Directors shall have the authority to amend the By-Laws of the corporation by a vote of the majority of the Board of Directors. However, the Board of Directors shall not have the power to sell the business nor to sell a significant part of the corporation assets without first obtaining the approval of two-thirds (2/3) of the shareholders in

the corporation. Each member of the Board of Directors need not be a shareholder of the corporation.

The original members of the Board of Directors who shall serve until the first regular meeting of the shareholders or until their successors shall qualify are:

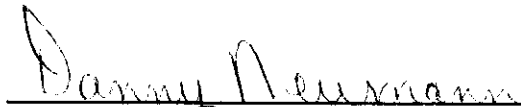
Danny Neumann	Ricks College Trailor Court # 8 Rexburg, Idaho 83440
Dennis Phillips	276 South 3rd East Rexburg, Idaho 83440
Tom Fleming	Route # 3 Rexburg, Idaho 83440
Phil Wightman	Route # 4 Rexburg, Idaho 83440
Joshua Holt	Route # 4 Rexburg, Idaho 83440

ARTICLE SEVEN
INCORPORATORS

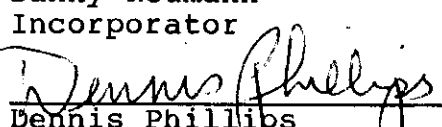
The names and addresses of the incorporators are:

Danny Neumann	Ricks College Trailor Court # 8 Rexburg, Idaho 83440
Dennis Phillips	276 South 3rd East Rexburg, Idaho 83440

Executed in duplicate this 20th day of December, 1985.



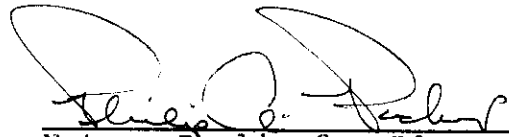
Danny Neumann
Incorporator



Dennis Phillips
Incorporator

STATE OF IDAHO)
 :SS
COUNTY OF MADISON)

On this 20th day of December, 1985, before me, a
Notary Public in and for said State, personally appeared DANNY
NEUMANN and DENNIS PHILLIPS, known to me to be the persons whose
names are subscribed to the within instrument, and acknowledged
to me that they executed the same.



Notary Public for Idaho
Residing In: Redbury Idaho
My Commission Expires: 8.31.87