

ARTICLES OF INCORPORATION  
OF  
IDAHO POOL & SPA WORKS, INC.

**FILED**  
MAR 15 AM 8:41  
STATE OF IDAHO

The undersigned, acting as incorporators of a Corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such Corporation.

FIRST: The name of the corporation is IDAHO POOL & SPA WORKS, INC.

SECOND: The period of its duration is perpetual.

THIRD: The purpose or purposes for which the corporation is organized are the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue 10,000 shares of no par value capital stock and all shares of the capital stock of this Corporation shall be known as common stock, with each share of stock to be entitled to one vote.

FIFTH: The address of the initial registered office of the Corporation is 10388 Emerald, Boise, Idaho 83704, and the name of its initial registered agent at such address is PAMELA J. EISFELDT.

04/15/1999 09:00  
CK: 17318 CT: 70109 BM: 207451

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ARTICLES OF INCORPORATION - 1

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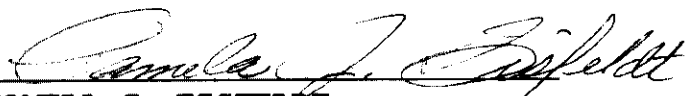
SIXTH: The number of Directors constituting the initial board of directors of the Corporation is two, and the names and addresses of the persons who are to serve as Directors until the first annual meeting of Shareholders or until their successors are elected and shall qualify are:

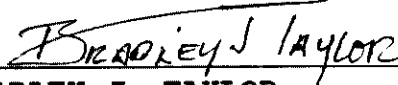
<u>NAME:</u>	<u>ADDRESS:</u>
PAMELA J. EISFELDT	10388 Emerald Boise, Idaho 83704
BRADLEY J. TAYLOR	10388 Emerald Boise, Idaho 83704

SEVENTH: The name and address of each incorporator is:

<u>NAME:</u>	<u>ADDRESS:</u>
PAMELA J. EISFELDT	10388 Emerald Boise, Idaho 83704
BRADLEY J. TAYLOR	10388 Emerald Boise, Idaho 83704

DATED this 14<sup>th</sup> day of April, 1999.

  
PAMELA J. EISFELDT

  
BRADLEY J. TAYLOR

Incorporators.