

State of Idaho

Department of State

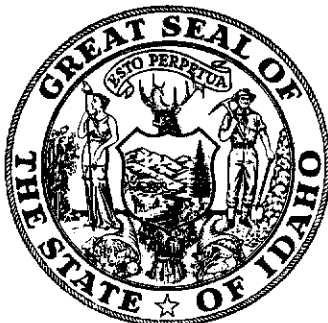
CERTIFICATE OF INCORPORATION OF

KETCHUM SPAS, INC.
File number C 114297

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: March 26, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Cara Seibel*

MAR 26 8 04 AM '96

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

KETCHUM SPAS, INC.

IDAHO SECRETARY OF STATE
DATE 03/26/1996 0900 48623

EX #: 8269 CUST# 12794

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

ARTICLE I

The name of the corporation is Ketchum Spas, Inc.

ARTICLE II

The corporation shall have a perpetual existence.

ARTICLE III

The purposes for which said corporation is organized are to act as an independent agent for the sale and service of spas, supplies and related equipment, and the transaction of any or all other lawful business which corporations may transact under the "Idaho Business Corporation Act".

ARTICLE IV

The total number of shares of stock which the corporation has authority to issue is 10,000 shares without par value, all of one class.

ARTICLE V

The address of the initial registered office of the corporation shall be Unit 8A, 221 Northwood Way, Ketchum, Idaho 83340, and the mailing address of said office shall be P.O. Box 3369, Ketchum, Idaho 83340, and the name of its initial registered agent at such address shall be Denis M. Spackman.

ARTICLES OF INCORPORATION/1

ARTICLE VI

The number of Directors constituting the initial Board of Directors shall be one (1) and the name and address of the person who is to serve as Director until the first annual meeting of Shareholders or until his successor is elected and shall qualify is Denis M. Spackman, P.O. Box 3369, Ketchum, Idaho 83340.

The name and address of the Incorporator hereof is:

Mr. Denis M. Spackman
P.O. Box 3369
Ketchum, Idaho 83340

DATED this 21 day of March, 1996.



Denis M. Spackman
Incorporator