

**AMENDED AND RESTATED ARTICLES OF INCORPORATION
OF
INDUSTRIAL BOILERS AMERICA, INC.**

2012 OCT 12 AM 8:51

The undersigned persons, acting as incorporators under the provisions of Title 30, Chapter 1 of the Idaho Code (the "Code"), hereby adopt the following Amended and Restated Articles of Incorporation as of the date set forth below:

SECRETARY OF STATE
STATE OF IDAHO

ARTICLE I

The name of the corporation is Industrial Boilers America, Inc. (the "Corporation").

ARTICLE II

The Corporation is organized to engage in any lawful activity or business, both within and without the State of Idaho, for which corporations may be organized under the Code.

ARTICLE III

The aggregate number of shares that the Corporation shall have authority to issue is One Hundred Thousand (100,000) shares of common stock, no par value.

ARTICLE IV

The address of the initial registered office of the Corporation is Suite 1100, 950 Bannock St., Boise, ID 83702. The name of the initial registered agent of the Corporation at that address is Benjamin J. Perkins.

ARTICLE V

The names and addresses of the initial directors of the Corporation, who shall serve until they are replaced by their duly elected successors, are as follows:

Benjamin J. Perkins
Suite 1100
950 Bannock St.
Boise, ID 83702

Alicia Perkins
Suite 1100
950 Bannock St.
Boise, ID 83702

IDAHO SECRETARY OF STATE
10/12/2012 05:00
CK: 1034 CT: 275208 BH: 1343427
1 @ 38.00 = 38.00 AMEND PROF # 2

C195837