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OFFICE OF STATE
CLERK IDAHO

FILED EFFECTIVE

RESTATED AND AMENDED
ARTICLES OF INCORPORATION
FOR
ISLAND PARK POLARIS, INC.

The Board of Directors, pursuant to Idaho Code Section 30-1-1002 and under the Idaho Business Corporation Act, unanimously voted for and adopted the following Amended and Restated Articles of Incorporation for such corporation on the 9th day of July, 2002, which amendments do not require shareholder action:

ARTICLE I

Name

The name of the corporation is Island Park Polaris, Inc.

ARTICLE II

Duration

The period of duration of this corporation is perpetual.

ARTICLE III

Purposes

The purpose for which this corporation is organized is to specifically include, but not be limited to, sales and service of sports equipment and any other business which a corporation may lawfully conduct in the State of Idaho or any other jurisdiction where it may choose to do business.

ARTICLE IV

Capital Stock

The total authorized capital stock of the corporation shall be 10,000 shares, all of which shall be common stock without nominal or par value.

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ARTICLE V

Preemptive Rights

The shareholders of this corporation shall have the first right to purchase unissued or treasury shares in proportion to their share ownership. This preemptive right shall apply to shares issued to directors, officers or employees unless the issuance is pursuant to an employment plan authorized by a vote of sixty-five or more percent of the shares entitled to vote thereon. Likewise, this preemptive right shall apply to shares to be issued for consideration other than cash.

ARTICLE VI

Registered Office and Agent

The registered office of the corporation is: HC 65 Box 495, 3430 N. Hwy. 20, Island Park, ID 83429. The name of the registered agent at that office is Kevin Phillips.

ARTICLE VII

Board of Directors

This Corporation shall have at least one (1) director, the actual number to be prescribed in the Bylaws. The number of directors may be increased or decreased from time to time by amendment of the Bylaws, but no decrease shall have the effect of shortening the term of any incumbent director.

The following named persons shall constitute the members of the Board of Directors of the Corporation, and shall serve as such directors until the next annual meeting of the shareholders or until their successors are elected and shall qualify:

<u>Name</u>	<u>Address</u>
Kevin Phillips	HC 65 Box 495 3430 N. Hwy. 20 Island Park, ID 83429
Tania Phillips	HC 65, Box 495 3430 N. Hwy. 20 Island Park, ID 83429

ARTICLE VIII

Reserved Rights

This Corporation reserves the right to amend, alter, change or repeal any provisions contained in its Articles of Incorporation in any manner now or hereafter prescribed or as permitted by statute. All rights of shareholders of this Corporation are granted subject to this reservation.

ARTICLE IX

Limitation on Director Liability

The personal liability of a director to this Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director is eliminated, except for any liability (i) for any breach of the director's duty of loyalty to this Corporation or its stockholders, (ii) for any act or omission not in good faith or which involves intentional misconduct or a knowing violation of law; (iii) under Section 30-1-48 of the Idaho Code;

or (iv) for any transaction from which the director derived an improper personal benefit. If the Idaho Business Corporation Act is amended to authorize broader elimination or limitation of liability of a director, then in addition to the foregoing elimination of liability, upon the effective date of such amendment the liability of a director without further act also shall be eliminated and limited to the fullest extent not prohibited by the Idaho Business Corporation Act, as amended. The provisions of this Article shall be deemed to be a contract with each director of this Corporation who serves as such at any time while such provisions are in effect, and each such director shall be deemed to be serving as such in reliance on the provisions of this Article. No repeal or amendment of this Article of Incorporation shall adversely affect any right or any elimination or limitation of liability of a director existing at the time of the repeal or amendment.

ARTICLE X

Indemnification of Directors

To the fullest extent permitted by Idaho law as now or hereafter in effect, this Corporation is authorized to indemnify any director of this Corporation. The Board of Directors shall be entitled to determine the terms of such indemnification, including advance of expenses, and to give effect thereto through the adoption of Bylaws, approval of agreement or by any other manner approved by the Board of Directors. Any amendment to or repeal of this Article shall not adversely affect any right of a director of this Corporation hereunder with respect to any right to indemnification that arises prior to such amendment or repeal.

ARTICLE XI

Incorporators

The name and address of the incorporator is:

<u>Name</u>	<u>Address</u>
Kevin Phillips	HC 65 Box 495 3430 N. Hwy. 20 Island Park, ID 83429

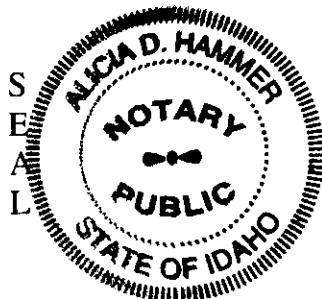
IN WITNESS WHEREOF said incorporator has set his hand this 9
day of ^{July}~~June~~, 2002.

Kevin Phillips
Kevin Phillips

STATE OF IDAHO)
) ss.
County of Fremont)

ON THIS 9 day of ^{July}~~June~~, 2002, before me, ALICIA D
Hammer, a Notary Public in and for said State, personally appeared
KEVIN PHILLIPS, known or identified to me to be the person whose name is subscribed
to the within and foregoing instrument and acknowledged to me that he executed the
same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my
official seal the day and year in this certificate first-above written.



Alicia D. Hammer
Notary Public for Idaho
Residing at: Island Park
My Commission Expires: 12/30/2004