

**FILED/EFFECTIVE**

JUN 25 9 38 AM '01

SECRETARY OF STATE  
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

TAG INCORPORATED

KNOW ALL MEN BY THESE PRESENTS, THAT I, TIMOTHY B. ARNOLD, BEING A NATURAL PERSON AND CITIZEN OF THE UNITED STATES OF AMERICA, DESIRING TO ASSOCIATE MYSELF AS A CORPORATION UNDER THE NAME AS ABOVE SET FORTH, AND BY VIRTUE OF THE LAWS OF THE STATE OF IDAHO, AND IN ACCORDANCE WITH THE PROVISIONS OF THE LAWS OF SAID STATE, DO HEREBY MAKE, EXECUTE AND ACKNOWLEDGE THIS CERTIFICATE IN WRITING OF MY INTENTION TO BECOME A BODY CORPORATE UNDER AND BY VIRTUE OF SAID LAWS.

ARTICLE 1

THE NAME OF THE PROPOSED CORPORATION IS TAG INCORPORATED.

ARTICLE 2

PURPOSES AND OBJECTIVES

THE NATURE OF THE BUSINESS AND THE OBJECTS AND PURPOSES PROPOSED TO BE TRANSACTED, PROMOTED AND CARRIED ON, ARE TO DO ANY AND ALL THINGS HEREIN MENTIONED AS FULLY AND TO THE SAME EXTENT AS NATURAL PERSONS MIGHT OR COULD DO, AND IN ANY PART OF THE WORLD, TO-WIT:

SECTION 2.01

TO ENGAGE IN THE BUSINESS OF RADIATOR REPAIR IN ANY AND ALL FORMS AND ASPECTS, AND HAVE THE POWER TO TRANSACT ANY OR ALL LAWFUL BUSINESS FOR WHICH CORPORATIONS MAY BE INCORPORATED UNDER THE IDAHO BUSINESS CORPORATION ACT, INCLUDING BUT NOT LIMITED TO THE PURPOSES AND POWERS HEREINAFTER SET FORTH.

SECTION 2.02

TO ACQUIRE, OWN, OPERATE, SELL, EXCHANGE, LET OR LEASE FACILITIES FOR THE CONDUCT OF SAID BUSINESS WITHIN THE STATE OF IDAHO OR OUTSIDE THE STATE OF IDAHO.

IDAHO SECRETARY OF STATE

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SECTION 2.03

TO BORROW MONEY FOR THE PURPOSES OF THIS CORPORATION: TO ISSUE BONDS, NOTES AND DEBENTURES AND OTHER EVIDENCES OF INDEBTEDNESS THEREFORE AND TO SECURE THE SAME BY MORTGAGE OR PLEDGE OF PERSONAL PROPERTY, INCLUDING THE INCOME OF SAID CORPORATION OR BY MORTGAGE OF REAL PROPERTY EXECUTED IN TRUST OR OTHERWISE. ALL OR ANY PORTION OF THE REAL OR PERSONAL PROPERTY OF THE CORPORATION MAY BE SO PLEDGED, MORTGAGED OR HYPOTHECATED.

SECTION 2.04

TO BUILD ANY OR ALL BUILDINGS, STRUCTURES OR WAREHOUSES NECESSARY OR CONVENIENT FOR THE CONDUCT OF THE BUSINESS OF SAID CORPORATION OR OTHERS OR TO ACQUIRE THE SAME BY PURCHASE, LEASE OR OTHERWISE.

SECTION 2.05

TO PURCHASE, LEASE OR OTHERWISE ACQUIRE, IN WHOLE OR IN PART, THE BUSINESS, GOOD-WILL, RIGHTS, FRANCHISES AND PROPERTY OF EVERY KIND AND TO TAKE OVER THE WHOLE OR ANY PART OF THE ASSETS OR LIABILITIES OF ANY PERSON, FIRM, ASSOCIATION OR CORPORATION ENGAGED IN OR AUTHORIZED TO BE CONDUCTED BY THIS CORPORATION OR OWNING PROPERTY NECESSARY OR SUITABLE FOR ITS PURPOSES AND TO PAY FOR THE SAME IN CASH, IN THE STOCK OR BONDS OF THIS CORPORATION OR OTHERWISE: TO HOLD OR IN ANY MANNER DISPOSE OF THE WHOLE OR ANY PART OF THE BUSINESS OR PROPERTY SO ACQUIRED AND TO EXERCISE ALL THE POWERS NECESSARY OR INCIDENTAL TO THE CONDUCT OF SUCH BUSINESS.

SECTION 2.06

TO ENTER INTO ANY CONTRACTS, CO-OPERATIVE AGREEMENT OR PROFIT-SHARING PLAN WITH ITS OFFICERS OR EMPLOYEES THAT THE CORPORATION MAY DEEM ADVANTAGEOUS OR EXPEDIENT OR OTHERWISE TO REWARD OR PAY SUCH PERSONS FOR THEIR SERVICE AS THE DIRECTORS MAY DEEM FIT.

SECTION 2.07

TO PURCHASE OR OTHERWISE ACQUIRE, OWN, HOLD, MORTGAGE, PLEDGE, SELL, ASSIGN, TRANSFER OR OTHERWISE DISPOSE OF SHARES OF THE CAPITAL STOCK OF THIS CORPORATION OR EVIDENCES OF INDEBTEDNESS OF ANY KIND OR NATURE CREATED BY ANY CORPORATION OR CORPORATIONS, WHEREVER ORGANIZED WHETHER PUBLIC OR PRIVATE.

SECTION 2.08

TO EXERCISE GENERALLY THE POWERS CUSTOMARILY EXERCISED BY BUSINESS CORPORATIONS AND PARTICULARLY THE POWERS PROVIDED BY THE LAWS OF THE STATE OF IDAHO IN ANY STATE OF THE UNITED STATES AND THROUGHOUT THE WORLD.

SECTION 2.09

TO CARRY ON ANY OTHER BUSINESS OR TO DO ANYTHING IN CONNECTION WITH THE OBJECTS AND PURPOSES ABOVE MENTIONED THAT MAY BE NECESSARY OR PROPER TO ACCOMPLISH SUCCESSFULLY OR PROMOTE THE SAID OBJECTS AND PURPOSES. THE FOREGOING CLAUSES, BY REASON OF THE SPECIFIC ENUMERATION OF POWERS, SHALL NOT BE HELD TO RESTRICT THE POWER OF THE CORPORATION TO DO ANY OF THE THINGS WITHIN THE PURVIEW OF ITS GENERAL PURPOSE.

ARTICLE 3.

CORPORATION DURATION

THE DURATION OF THE CORPORATION SHALL BE PERPETUAL.

ARTICLE 4.

REGISTERED OFFICE AND AGENT

THE LOCATION OF THE REGISTERED OFFICE OF THE CORPORATION IN THE STATE OF IDAHO IS 410 BITTERROOT, BOISE, ID 83709.

SECTION 4.02

REGISTERED AGENT

THE REGISTERED AGENT OF THIS CORPORATION IN THE STATE OF IDAHO IS TIMOTHY B. ARNOLD, 410 BITTERROOT, BOISE, ID 83709.

ARTICLE 5.

CAPITAL STOCK

THE TOTAL AUTHORIZED NUMBER OF PAR VALUE SHARES IS 50,000. THE AGGREGATE PAR VALUE OF THE TOTAL AUTHORIZED NUMBER OF PAR VALUE SHARES IS FIFTY THOUSAND DOLLARS (\$50,000.00), WHICH IS NON-ASSESSABLE. PAR VALUE SHALL BE ONE AND NO/100 DOLLARS (\$1.00) PER SHARE.

ARTICLE 6.

CLASSES OF STOCK

THE STOCK OF THE CORPORATION IS DIVIDED INTO 50,000 SHARES OF COMMON STOCK ALL WITH EQUAL RIGHTS AND PRIVILEGES AND PREEMPTIVE RIGHTS.

ARTICLE 7.

DIRECTORS

THE NAMES AND ADDRESSES OF THE INITIAL DIRECTOR NAMED BY THE INCORPORATOR TO SERVE UNTIL THE FIRST ANNUAL MEETING AND WHO SHALL QUALIFY IS:

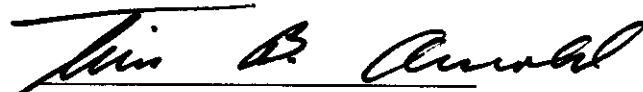
NAME	ADDRESS
TIMOTHY B. ARNOLD	410 BITTERROOT BOISE, ID 83709
VIRGINIA L. ARNOLD	410 BITTERROOT BOISE, ID 83709

ARTICLE 8.

THE PRIVATE PROPERTY OF THE STOCKHOLDERS OF THIS CORPORATION SHALL NOT BE SUBJECT TO THE PAYMENT OF THE CORPORATE DEBTS IN ANY AMOUNT OR TO ANY EXTENT WHATEVER.

THIS CORPORATION RESERVES THE RIGHT TO AMEND, ALTER, CHANGE OR REPEAL ANY PROVISIONS CONTAINED IN THESE ARTICLES OF INCORPORATION IN THE MANNER NOW OR HEREAFTER PRESCRIBED BY STATUTE, AND ALL RIGHTS CONFERRED UPON STOCKHOLDERS HEREIN ARE GRANTED SUBJECT TO THIS RESERVATION.

I, THE INCORPORATOR AND ORGANIZER, FOR THE PURPOSE OF FORMING A CORPORATION TO DO BUSINESS BOTH WITHIN AND WITHOUT THE STATE OF IDAHO, AND IN PURSUANCE OF THE LAWS OF THE STATE OF IDAHO, DO MAKE AND FILE THESE ARTICLES OF INCORPORATION, HEREBY DECLARING AND CERTIFYING THAT THE FACTS HEREIN STATED ARE TRUE, HAVE HEREUNTO SET MY NAME THIS 23RD DAY OF JUNE, 2001.

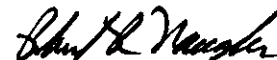
  
TIMOTHY B. ARNOLD

STATE OF IDAHO                    )  
  ) SS.  
COUNTY OF ADA                 )

ON THIS 23RD DAY OF JUNE, 2001, BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID STATE, PERSONALLY APPEARED TIMOTHY B. ARNOLD, KNOWN TO ME TO BE THE PERSON WHO EXECUTED THE ABOVE AND FOREGOING ARTICLES OF INCORPORATION AND ACKNOWLEDGED TO ME THAT HE EXECUTED THE SAME AS HIS OWN FREE WILL AND DEED.

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND AND AFFIXED MY OFFICIAL SEAL AS OF THE DAY AND YEAR IN THIS CERTIFICATE FIRST ABOVE WITNESS.

NOTARY PUBLIC FOR IDAHO  
RESIDING AT BOISE, IDAHO

  
Exp. 2/4/04