

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

J. MICHAEL'S CATALOG COMPANY
File number C 107096

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: July 25, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

ARTICLES OF INCORPORATION

OF

J. MICHAEL'S CATALOG COMPANY

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SEC. OF STATE

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The undersigned, acting as incorporator(s) of a corporation under the Idaho Business Corporation Act, adopt(s) the following Articles of Incorporation for such corporation:

ARTICLE I

NAME

The name of this corporation shall be J. Michael's Catalog Company.

ARTICLE II

PURPOSE

The purpose(s) for which this corporation is organized are:

- (1) To engage in retail catalog sales.
- (2) The transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporations Act.

ARTICLE III

PLACE OF BUSINESS AND AGENT

The registered office of this corporation and the principal place for the transaction of its business is hereby designated as 483 North 4154 East, Rigby, Idaho. The name of the registered agent is Reed Miller, at that address.

ARTICLE IV

EXISTENCE

The corporation shall have perpetual existence.

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ARTICLE V

CAPITAL

The capital shall be evidenced by 10,000 shares having no par value. This stock shall be issued pursuant to Section 1244 of the Internal Revenue Code.

Such stock is, and shall remain, nonassessable.

ARTICLE VI

NO LIABILITY

The private property of the stockholders of this corporation shall not be subject to the payment of corporation debts to any extent whatsoever.

ARTICLE VII

AMENDMENT

The Directors, by a two-thirds (2/3) vote, may repeal, amend and/or adopt new By-Laws, which By-Laws may be further repealed, amended and/or adopted by the shareholders by a two-thirds (2/3) vote of all issued and outstanding shares. In the event of an amendment by the shareholders, said By-Laws so amended cannot thereafter be repealed or amended by the Directors.

ARTICLE VIII

CAPITAL STOCK

The amount of capital stock actually subscribed by the persons whose residences are hereinafter set forth appear opposite the names of said persons as follows, to wit:

NAME	ADDRESS	AMOUNT OF STOCK SUBSCRIBED
MIKE RICHARDS	152 E. Main Rigby, Idaho 83442	One

JULI RICHARDS	152 E. Main Rigby, Idaho 83442	One
REED MILLER	483 North 4154 Rigby, Idaho 83442	One
DANETTE MILLER	483 North 4154 Rigby, Idaho 83442	One
BEN JOHNSON	491 North 4154 East Rigby, Idaho 83442	One
LAURIE JOHNSON	491 North 4154 East Rigby, Idaho 83442	One

ARTICLE IX

NAME AND ADDRESS OF INITIAL BOARD OF DIRECTORS

<u>NAME</u>	<u>ADDRESS</u>
MIKE RICHARDS	152 E. Main Rigby, Idaho 83442
JULI RICHARDS	152 E. Main Rigby, Idaho 83442
REED MILLER	483 North 4154 East Rigby, Idaho 83442
DANETTE MILLER	483 North 4154 East Rigby, Idaho 83442
BEN JOHNSON	491 North 4154 East Rigby, Idaho 83442
LAURIE JOHNSON	491 North 4154 East Rigby, Idaho 83442

ARTICLE X

NAME AND ADDRESS OF INCORPORATOR

REED MILLER	483 North 4154 East Rigby, Idaho 83442
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IN WITNESS WHEREOF, I have hereunto set my hand and seal in duplicate originals this 20th day of July, 1994.


REED MILLER

STATE OF IDAHO)
) ss
County of Jefferson)

I, Janeal Nield, a notary public, do hereby
certify that on this 20th day of July, 1994, personally appeared
before me REED MILLER who, being by me first duly sworn, declared
that he is the President of J. Michael's Catalog Company, that he
signed the foregoing document as President of the corporation, and
that the statements therein contained are true.

(Seal)

Janeal Nield
Notary Public for Idaho
Residing at: Lewisville
My Commission Expires: 11/29/96