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ARTICLES OF INCORPORATION
OF
MOUNTAIN VALLEY POWERSPORTS INC.

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KNOW ALL MEN BY THESE PRESENTS, That we, the undersigned, in order to form a corporation for the purposes hereinafter stated, pursuant to the Idaho Business Corporation Act, as now in effect or as may hereafter be amended, do hereby certify as follows:

ARTICLE I

The name of the corporation is **MOUNTAIN VALLEY POWERSPORTS INC.**

ARTICLE II

The objects and purposes for which this corporation is organized and the powers of such corporation are as follows:

1. To commence the business of selling and servicing snowmobiles, all terrain vehicles and watercrafts, including parts and accessories.
2. 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 herein set forth.
3. To buy, sell, exchange, lease, let, grant, or to improve, develop, repair, manage, maintain and operate real property of every kind, as owner, principal or agent and generally do everything suitable, proper and conducive to the business of real estate development in all of its respects.
4. To acquire, purchase, sell or otherwise deal in contracts, mortgages, trust deeds and all other forms of real property, securities, equities and interests.
5. To loan money on realty, personally or otherwise, in any way or manner whatsoever in tangible or intangible property interest, both real and personal.

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6. To do any and all things necessary, reasonable, proper, convenient or incident to carrying out the purposes for which this corporation is formed.

7. To borrow money and to pledge, mortgage or hypothecate corporation property, or in any way or manner secure the payment of the same.

8. To conduct business in this state or any other state, District of Columbia, territories and colonies of the United States and foreign countries or territories, and to maintain one or more places of business outside this state.

9. To acquire the operating name, goodwill, property rights, and the whole or any part of any estate, tangible or intangible, or of any business, and to assume the liabilities of any person, firm, association, corporation or other business organization and pay for said goodwill, property rights, and assets in cash and the stock of this company, its bonds, its debentures or otherwise, or by undertaking the whole or any part of the liabilities of the transferor thereof, and to hold in any manner or dispose of all or any part of the property so acquired.

10. To conduct in any lawful manner the whole or any part of any business so acquired and to exercise all of the powers necessary and expedient in and about the conduct and management of such business or businesses, directly or indirectly related to the purposes and objects of this corporation, or though not so connected, to preserve or protect the assets of this corporation.

11. To purchase, insofar as the same may be done without impairing the capital of this corporation, except as otherwise prohibited by law, and to hold, pledge and reissue, shares of its own capital stock, but such stock so acquired and held shall not be entitled to vote nor to receive dividends.

12. To do all things which a natural person might do, it being expressly provided that the aforesaid enumeration of purposes shall not be construed to be limitations upon the powers and purposes of this corporation.

ARTICLE III

This corporation shall have perpetual existence.

ARTICLE IV

The address of the initial registered office of the corporation shall be 2052 Missman Rd., Council, Idaho, 83612, and the name of its initial registered agent at such address is WAYNE FREEDMAN.

ARTICLE V

The shares of stock to be issued by the corporation shall consist of one class only, and the aggregate number of shares which the corporation shall be authorized to issue shall be 10,000 shares of no par stock. All shares of stock shall have the same rights in such corporation and shall be nonassessable when paid in full.

ARTICLE VI

The shareholders shall have preemptive rights to subscribe for, purchase or otherwise acquire securities of the corporation including the right to subscribe for, purchase or otherwise acquire any shares of stock that the corporation proposes to issue including any rights or options that the corporation proposes to grant.

ARTICLE VII

In case a shareholder desires to sell his or her shares of stock, he or she must first offer them to the corporation and/or shareholders, it being the intention to give the corporation and/or the remaining shareholders a preference in the purchase of the share, and any attempted sale in violation of this provision is null and void. The terms of this restrictive right shall be set out in the By-laws of the corporation.

ARTICLE VIII

The name and post office address of the incorporators and organizers, who have named themselves as the initial directors to serve until the first election of directors of the corporation, are as follows:

Name

Address

Wayne & Marjorie Freedman

2052 Missman Rd.
Council, ID 83612

Brodie & Kala Nichols

2610 West Fork Rd.
Council, ID 83612

Paul & Tina Shumway

2295 Highway 95
Council, ID 83612

Kyle Freedman

2052 Missman Rd.
Council, ID 83612

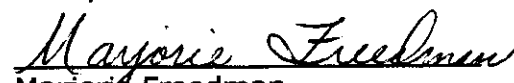
The terms of the Directors shall be on a staggered basis as set out in the By-Laws and the Directors shall not be personally liable to the corporation or its stockholders for obligation arising out of the performance of the Directors' duties.

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.

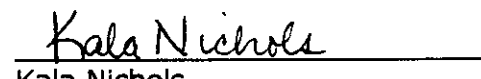
This corporation reserves the right to amend, alter, change or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.


We, the incorporators and organizers, 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 our names, hands and seals this 10th day of November, 2000.


Wayne Freedman
Incorporator

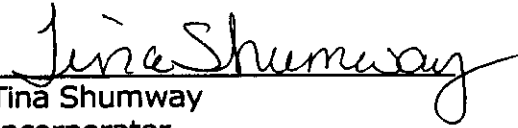

Marjorie Freedman
Incorporator


Brodie Nichols
Incorporator


Kala Nichols
Incorporator


Paul Shumway
Incorporator


Kyle Freedman
Incorporator


Tina Shumway
Incorporator