

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

MOE CO., INC.

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: January 29, 1992



Pete T. Cenarrusa

SECRETARY OF STATE

Angie Hoke
Corporation Clerk

ARTICLES OF INCORPORATION

OF

MOE CO., INC.

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SEC. OF STATE
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KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, both of whom are citizens of the United States of America and over the age of 21 years, do hereby associate ourselves together for the purpose of forming a corporation under the laws of the State of Idaho, and we do hereby certify:

I.

The name of the corporation shall be "Moe Co., Inc. INC."

II.

Said corporation shall have a perpetual existence unless dissolved pursuant to the statutes of the State of Idaho.

III.

Said corporation is organized to transact any and all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

IV.

The total number of authorized shares of the capital stock of this corporation is 100 shares of common stock, all of which shall be without nominal or par value, nonassessable, and of the same class. Such stock may be issued from time to time without action by the stockholders, for such consideration as may be fixed from

time to time by the Board of Directors, and such shares so issued, the full consideration for which has been paid or delivered, shall be deemed fully paid stock and the holder of such shares shall not be liable for any further payment thereon.

V.

The address of said corporation's initial registered office is P.O. Box 5487, Chubbuck, Idaho 83202, 12676 Hawthorne Rd. Pocatello, Idaho 83202, and its initial registered agent at such address is Morris Helmandollar.

VI.

The initial Board of Directors shall consist of the following persons who shall serve as Directors until the first annual meeting of shareholders, or until their successors be elected and qualified:

Morris Helmandollar	100 shares
Shelly Helmandollar	

VII.

The name and address of each incorporator are as follows:

Morris Helmandollar	12676 N. Hawthorne Rd. Pocatello, ID 83202
Shelly Helmandollar	12676 6 N. Hawthorne Rd. Pocatello, ID 83202

VIII.

The corporation shall be conducted as a Subchapter "S" corporation pursuant to section 1362 of the internal Revenue Service.

IN WITNESS WHEREOF, we have hereunto set our hands and seals
the 25th day of January 1992.

Morris Helmandollar
Morris Helmandollar

Shelly Helmandollar
Shelly Helmandollar

STATE OF IDAHO)
) ss
County of Bannock)

On this 25th day of January, 1992, before me a Notary Public in
and for said County and State, personally appeared Morris
Helmandollar and Shelly Helmandollar, known to me to be the persons
whose names are subscribed to the within instrument and
acknowledged to me that they executed the same.

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

Joseph A. Southworth
NOTARY PUBLIC FOR IDAHO
Residing at Pocatello, ID
My Commission Expires: Jan. 1994