

ARTICLES OF INCORPORATION  
OF  
IDAHO SPORTS AUTHORITY, INC.

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CLERK OF STATE  
STATE OF IDAHO

A Nonprofit Corporation

THE UNDERSIGNED, acting as incorporators of a nonprofit corporation under the Idaho Nonprofit Corporation Act, adopt the following Articles of Incorporation for such corporation:

FIRST

The name of the corporation is Idaho Sports Authority, Inc.

SECOND

The corporation is a nonprofit corporation.

THIRD

The period of its duration is perpetual.

FOURTH

The corporation is organized and shall be operated exclusively to foster national, international, state or regional amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment) within the meaning of Section 501(c)(3) of the Internal Revenue Code, including, but without limitation, to foster national, international, state or regional amateur sports competition in Idaho. This corporation shall not conduct or carry on any activity not permitted to be conducted or carried on by an organization qualified for tax-exempt status under § 501(c)(3) of the Internal Revenue Code of 1954, as now or hereafter amended, or corresponding provisions of any subsequent federal tax laws. Furthermore, the corporation shall neither conduct nor carry on any activities which subject the corporation to liability for excise taxes imposed pursuant to §§ 4941, 4942, 4943, 4944, or 4955, of the Internal Revenue Code of 1954, as now or hereafter amended, or corresponding provisions of any subsequent federal tax laws. The corporation will not engage in nor shall any of its funds, property, or income be used in carrying on propaganda or otherwise attempting to influence legislation; nor shall the corporation participate or intervene in any political campaign (including the publishing or distributing of statements), on behalf of any candidate for public office.

In furtherance of the above purposes, limitation, the corporation is empowered to:

A. Engage in any activity incidental or related to the attainment of the purposes of this corporation;

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B. Exercise all rights and powers conferred by the laws of the State of Idaho upon nonprofit corporations.

Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code, or corresponding section of any future federal tax code.

#### FIFTH

No part of the net earnings of the corporation shall inure to the benefit of, or be distributable to its directors, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in Article Fourth hereof.

#### SIXTH

Upon the dissolution of the corporation, the board of directors shall, after paying or making provisions for the payment of all the liabilities of the corporation, distribute all of the assets of the corporation exclusively for one or more exempt purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, in such manner and to such organization or organizations which so qualify as the board of directors so determine. Any such assets not so disposed shall be disposed of by the court having jurisdiction in the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said court shall determine, which are organized and operated exclusively for such purposes.

#### SEVENTH

The management of the corporation shall be vested in a board of directors of not less than three directors. The corporation will not have members. The Bylaws may provide for ex officio directors, honorary directors and trustees and their rights and privileges. The names and addresses of the persons who are to serve as directors until the first election thereof are as follows:

<u>Name</u>	<u>Address</u>
Roberta B. Patterson	168 North Ninth, Ste. 200 Boise, Idaho 83702
James R. Hull	1104 Royal Boulevard Boise, Idaho 83706
David Goss	407 West Jefferson Boise, Idaho 83702

#### EIGHTH

The location of the initial registered office of the corporation is 168 North Ninth Street, Suite 200, Boise, Idaho 83702, and the name of its registered agent at such address is Roberta B. Patterson.

#### NINTH

The name and address of the incorporator is as follows:

<u>Name</u>	<u>Address</u>
Roberta B. Patterson	168 North Ninth, Ste. 200 Boise, Idaho 83702

#### TENTH

The Bylaws of the corporation are to be made and adopted by the board of directors. The Bylaws may be altered, amended, or repealed, or new Bylaws may be adopted, by the board of directors.

DATED this 23rd day of January, 1998.

