

FILED EFFECTIVE

ARTICLES OF INCORPORATION
OF
ALL AROUND SPECIALTY COATINGS, INC.

25 FEB -9 PM 3:35

KNOW All Men By These Presents: That the undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation:

I.

The name of this corporation is ALL AROUND SPECIALTY COATINGS, INC.

II.

The corporation shall exist in perpetuity.

III.

The address of the initial registered office of the corporation in the State of Idaho shall be Suite 9, Yacht Club Building, McCall, Idaho 83638, and the name of the registered agent at that address shall be Myron Dan Gabbert.

IV.

The purposes for which this corporation is organized are the transaction of any or all lawful business for which corporations may be organized under the Idaho Business Corporation Act.

V.

The business of this corporation shall be managed and conducted by a board of directors. The number of directors constituting the initial board of directors shall be two and the names and addresses of the persons serving as directors until the first annual meeting of the shareholders or until their successors are elected and qualified are:

Robert H. Neugebauer
2189 N. Aronmink Way
Meridian, Idaho 83654

Judith A. Neugebauer
2189 N. Aronmink Way
Meridian, Idaho 83654

VI.

The aggregate number of shares which this corporation shall have authority to issue shall be 100,000 shares of non-assessable common stock having a par value of \$0.01 per share.

ARTICLES OF INCORPORATION OF ALL AROUND SPECIALTY COATINGS, INC. - 1

IDAHO SECRETARY OF STATE
02/10/2005 05:00
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VII.

The name and address of the incorporator is as follows:

Myron D. Gabbert
P.O. Box 2349
Yacht Club Building
McCall, ID 83638

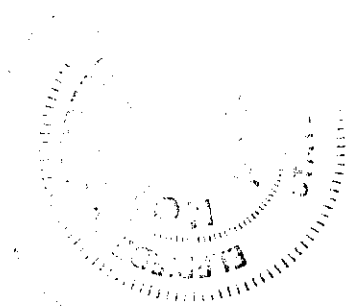
IN WITNESS WHEREOF, I have hereunto set my hand this 8th day
of February, 2005.

Myron D. Gabbert

State of Idaho,)
) ss.
County of Valley.)

On this 8th day of February, 2005, before me, a Notary
Public in and for said State, personally appeared Myron Dan Gabbert
known or identified to me to be the person whose name is subscribed
to the within document and acknowledged to me that he executed the
same.

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



Elfreda A. Gabbert
Notary Public:
Residing at New Meadows, Idaho
Commission Expires: 10/2006