



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

R & L COMPANY, 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: **February 13, 1989**



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

Lucy J. Cook

ARTICLES OF INCORPORATION

OF

R & L COMPANY, INC.

39 FEB 18 2 10 08

The undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopts the following articles of incorporation:

I.

The name of the Corporation is: R & L COMPANY, INC.

II.

The Corporation is to have perpetual existence.

III.

The Corporation is organized for the purpose of MASSAGE THERAPY (reflexology) and for the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

IV.

The authorized capital of the corporation consists of a single class of stock, the total number of authorized shares is 100 with a par value of \$ NONE, and an aggregate par value of \$ NONE.

V.

The holders of shares of stock in this corporation are not entitled to pre-emptive rights to purchase additional shares of stock.

VI.

The address of the initial registered office of the Corporation is 412 Yale Nampa, Idaho 83651.

VII.

The name and address of the initial registered agent of the Corporation is : Robert L. Forney 412 Yale Nampa, ID 83651.

VIII.

The initial Board of Directors shall consist of 2 members and the name and address of the persons who will serve as the directors until the first annual meeting of shareholders or until successors are elected and qualify are:

NAME:

ADDRESS:

Robert L. Forney

412 Yale St Nampa, ID 83651

Laverne L. Forney

412 Yale St. Nampa, ID 83651

IX

The name and address of the Incorporator is:

NAME:

ADDRESS:

Robert L. Forney

412 Yale St Nampa, ID 83651

IN WITNESS WHEREOF, the undersigned has executed this document this 25 day of JANUARY, 1989.

Robert L. Forney

STATE OF IDAHO)
)
COUNTY OF CANYON)

I, C. KAYE ALEGRIA, a notary public, do hereby
certify that on this 25 th day of January, 1989,
personally appeared before me ROBERT L. FORNEY, who, being by me
first duly sworn, declared that he is the PRESIDENT of
R & L CO. INC. P.A.'S,
that he signed the foregoing document as PRESIDENT of
the corporation, and that the statements therein contained are true.

C. Kaye Alegria
Notary Public for Idaho
Residing at: Nampa, ID
My Commission Expires: 2-23-94