

FILED EFFECTIVE



ARTICLES OF INCORPORATION

(General Business)

(Instructions on back of application)

The undersigned, in order to form a Corporation under the provisions of Title 30, Chapter 1, Idaho Code, submits the following articles of incorporation to the Secretary of State.

2003 MAY 19 AM 9:07
STATE OF IDAHO

Article 1: The name of the corporation shall be:

J & E Enterprises, Inc.

Article 2: The number of shares the corporation is authorized to issue: 1000

Article 3: The street address of the registered office is: 3900 East 16th Avenue, Post Falls,
ID 83854

and the registered agent at such address is: Joseph GORE

Article 4: The name of the incorporator is: Joseph and Ellen Gore

and address of the incorporator is: 9451 Chateaux Road, Hayden, Idaho 83835

Article 5: The mailing address of the corporation shall be:

P.O. Box 1350, Hayden Lake, Idaho 83835

Optional Articles: see attached

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

Signature of at least one incorporator:

Joseph C. Gore

Typed Name: Joseph Gore

Typed Name: _____

Idaho Secretary of State
Revised 07/2002

IDAHO SECRETARY OF STATE
05/19/2003 05:00
CK: 2328 CT: 170112 BH: 601238
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C149253

**CONTINUATION OF ARTICLES OF INCORPORATION OF
J & E ENTERPRISES, INC.**

ARTICLE SIX.

DIRECTORS

The number of directors to constitute the board of directors at this time is two. The number of directors will subsequently be fixed by, or in the manner provided in, the bylaws. The initial directors shall be Joseph Gore and Ellen Gore.

ARTICLE SEVEN.

DURATION

The duration of the incorporation is perpetual.

ARTICLE EIGHT.

PURPOSE(S)

The corporation is formed for the following purpose(s): To engage in any act or activity in which a corporation may lawfully engage under the laws of the state of Idaho. It is provided that these powers, objects and purposes will not be held to limit or restrict in any manner the powers of this corporation

ARTICLE NINE.

BYLAWS

The board of directors has the power to make, repeal, amend and alter the bylaws of the corporation, to the extent provided in the bylaws. However, the paramount power to repeal, amend and alter the bylaws, or to adopt new bylaws, is vested in the shareholders. This power may be exercised by a vote of majority shareholders present at any annual or special meeting of the shareholders. Moreover, the directors have no power to suspend, repeal, amend or otherwise alter any bylaw or portion of any bylaw so enacted by the shareholders, unless the shareholders, in enacting any bylaw or portion of any bylaw, otherwise provide.

ARTICLE TEN.

PROPERTY OF SHAREHOLDERS

The private property of the shareholders of this corporation is not subject to payment of corporate debts, except to the extent of any unpaid balance of subscription for shares.

ARTICLE ELEVEN.

LIMITED LIABILITY AND INDEMNITY

The director(s) of the corporation shall have no liability to the corporation or its shareholders for money damages for any act and/or omission except for: 1) The amount of any financial benefit received by the director(s) to which he is not entitled; 2) An intentional infliction of harm upon the corporation; 3) A violation of I.C. 30-1-833; or 4) an intentional violation of criminal law.

The corporation is obligated to indemnify the director(s) for any and all liability, as defined by I.C. 30-1-850(5) to any person for any act and/or omission except for: 1) The amount of any financial benefit received by the director(s) to which he is not entitled; 2) An intentional infliction of harm upon the corporation; 3) A violation of I.C. 30-1-833; or 4) an intentional violation of criminal law.

ARTICLE TWELVE.

PREEMPTIVE RIGHTS

Each share of the corporation entitles the holder to a preemptive right, for a period of thirty days, to subscribe for, purchase or otherwise acquire securities of the corporation. This right applies to any shares of the same class of the corporation or any equity or voting shares of any class of the corporation that the corporation purposed to issue, or any rights or options that the corporation purposes to grant for the purchase of shares of the same class of the corporation or for the purchase of any shares, bonds, securities, or obligations of the corporation that are convertible into or are exchangeable for, or that carry any rights, to subscribe for, purchase or otherwise acquire shares of the same class of the corporation or equity or voting shares of any class of the corporation, whether now or later authorized or created whether having unissued or treasury status, and whether the proposed issue, reissue, transfer or grant is for cash, property or any other lawful consideration. After the expiration of thirty days, any and all of the shares, rights, options, bonds, securities or obligations of the corporation may be issued, reissued, transferred or granted by the board of directors, as the case may be, to any persons, firms, corporations and associations, and for such lawful consideration, and on such terms, as the board of directors in its discretion may determine. As used in these articles of incorporation, the terms "equity shares" and "voting shares" mean, respectively, shares that confer unlimited dividend rights and shares that confer unlimited voting rights in the election of one or more directors.

ARTICLE THIRTEEN.

VOTING

In all elections of directors of this corporation, each shareholder has the right to cast as many votes as equal the number of shares held by the shareholder multiplied by the number of directors to be elected, and the shareholder may cast all of such votes for a single director or may distribute them among the number of directors to be elected, or any two or more of them, as such shareholder may see fit. This Article may be amended only by a vote of two thirds of the outstanding shares of stock of the corporation.

ARTICLE FOURTEEN.

S CORPORATION STATUS

The corporation shall elect to be taxed as an S corporation under the Internal Revenue Code.

The president of the corporation is authorized/instructed to execute the Internal Revenue Service election to become an S corporation.

The corporation shall only authorize and issue one class of stock.

ARTICLE FIFTEEN.

PRESERVATION OF ELECTION

No stockholder shall do any act (including the sale or transfer of such stockholder's stock) which shall contravene or revoke the corporation's election to be taxed as an S corporation.

The stockholders further agree to:

- (a) Execute any documents which may, in the future, become necessary to preserve such election.
- (b) Refrain from transferring their shares to any transferee whose ownership would void or endanger such election.
- (c) Cause their stock certificates and the stock certificates of their transferees to contain the following legend:

Transfer of this certificate is prohibited except upon a determination by the board of directors of the corporation that such transfer will not void or endanger the corporation's election to be taxed pursuant to subchapter S of the Internal Revenue Code. In any case, any transferee shall agree to be bound by such election and by such transfer restrictions.

ARTICLE SIXTEEN.

AGREEMENT TO PRESERVE ELECTION

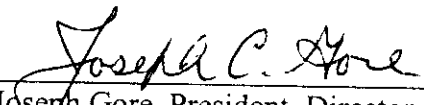
The parties agree that they will continue such election unless two thirds of the shares vote at a stockholders meeting called for such purpose to void such election.

ARTICLE SEVENTEEN.

OPTIONS AND WARRANTS


This corporation may issue options and warrants to purchase its stock.

Executed by the undersigned on May 2, 2003.



Joseph Gore, President, Director and Stockholder

Executed by the undersigned on May 2, 2003.



Ellen Gore, Vice President, Director
and Stockholder