



Department of State.

**CERTIFICATE OF INCORPORATION
OF**

HOWARD COMPANY

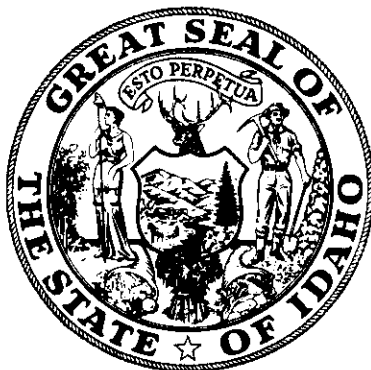
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Incorporation for the incorporation of _____

HOWARD COMPANY,

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 May 18, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF INCORPORATION
MAY 18 10 57 AM '81 OF
SECRETARY OF STATE
HOWARD COMPANY

SECRETARY OF STATE

KNOW ALL MEN BY THESE PRESENTS:

That I, the undersigned, acting as incorporator of a corporation under the Idaho Business Corporation Act, adopt the following Articles of Incorporation for such corporation:

ARTICLE I.

Corporate Name

The name of this corporation shall be HOWARD COMPANY.

ARTICLE II.

Period of Duration

The period of its duration shall be perpetual.

ARTICLE III.

Corporate Purposes

The purpose or purposes for which the corporation is organized are:

1. To own, operate and engage in the business of landscaping and nurseries; and to own and to do all things incidental, necessary and/or suitable thereto; and/or,
2. To engage in any enterprise and the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE IV.

Capital Stock

1. The aggregate number of shares which the corporation

shall have authority to issue is THREE HUNDRED THOUSAND (300,000) shares, divided into common and preferred stock, as follows:

(A) Common Stock: TWO HUNDRED THOUSAND (200,000) shares of the par value of ONE AND 00/100 DOLLAR (\$1.00) each. The common stock shall be distinguished from the preferred stock in that it shall have the following preferences, limitations and relative rights:

1. It shall have all voting rights, privileges and powers in the corporation.

2. It shall be entitled to receive the net earnings and future increases of the corporation remaining after the payment of all cumulative dividends provided to be paid on preferred stock.

3. It shall be subject to all of the prior rights of the preferred stock hereinafter set out.

(B) Preferred Stock: ONE HUNDRED THOUSAND (100,000) shares of the par value of ONE AND 00/100 DOLLAR (\$1.00) each. The preferred stock shall be distinguished from the common stock in that it shall have the following preferences, limitations and relative rights:

1. It shall have preference and priority to receive, and the Corporation is bound to pay out of its surplus or net earnings before any dividends are paid on the common stock, cumulative dividends at the rate of ten per cent (10%) per annum, (and no more,) on the face value thereof, accumulated from and after issuance, and payable annually at the close of the fiscal year of the corporation, for so long as the preferred stock is outstanding.

2. Upon dissolution of the corporation, and after payment of all the debts of the corporation, it shall have preference and priority over the common stock to have assets first applied to payment of the preferred stock at par and to payment of any unpaid accumulations on preferred stock before any assets are applied on payments to the holders of common stock.

3. It shall be redeemable in whole or in part, from time to time by the corporation at its option, and in such manner as it shall determine, at par value plus the accumulative dividends.

4. It shall have no voting privileges or powers.

5. It shall have no right to participate proportionately in future increases of capital stock of this corporation.

2. The shares of stock shall not be issued until payment in full has been received therefor, and such stock shall be non-assessable stock, and the shareholders shall have no liability for corporate obligations.

3. From time to time, the preferred stock and the common stock may be increased according to law, and may be issued in such amounts and proportions as shall be determined by the Board of Directors, and as may be permitted by law.

ARTICLE V.

Pre-emptive Rights

No holder of any shares of the corporation shall have any pre-emptive right to purchase, subscribe for, or otherwise acquire any shares of the corporation of any class now or hereafter authorized, or any securities exchangeable for or convertible into such shares, or any warrants or other instruments evidencing rights or options to subscribe for, purchase, or otherwise acquire such shares.

ARTICLE VI.

Regulations of Internal Affairs

Provisions for the regulation of the internal affairs of the corporation are:

1. Benefits: The corporation may enter into any kind of contract or agreement, co-operative pension or profit-sharing plan, death benefit or salary continuation plan upon disablement, with its officers or employees that the corporation may deem

advantageous or expedient, or otherwise to reward or pay persons for their services as the Board of Directors may deem fit.

2. Amendment: Amendment of these Articles shall be accomplished only as now or hereafter prescribed by law relating to Amendment of Articles of Incorporation.

ARTICLE VII.

Registered Office and Agent

The address of the initial registered office of the Corporation shall be P. O. Box 453, 201 Loma Linda, Fruitland, Idaho 83619, and the name of its initial registered agent at such address shall be Walter A. Howard, Jr.

ARTICLE VIII.

Directors

1. The business of the Corporation shall be managed by its Board of Directors; which Board of Directors shall be governed by such By-Laws as the Corporation may hereafter from time to time adopt.

2. The number of directors constituting the entire Board shall not be less than three (3); and subject to such minimum may be increased or decreased from time to time by amendment of the By-Laws in a manner not prohibited by law. The number of directors constituting the initial Board of Directors of the Corporation, and until so amended via the By-Laws, shall be four (4); and the names and addresses of the persons who are to serve as directors until the first annual meeting of shareholders or until their successors are elected and shall qualify are:

WALTER A. HOWARD, JR.

P. O. Box 453
Fruitland, ID 83619

ELAINE L. HOWARD

P. O. Box 453
Fruitland, ID 83619

RANDALL W. HOWARD

P. O. Box 453
Fruitland, ID 83619

RICHARD A. HOWARD

P. O. Box 453
Fruitland, ID 83619

ARTICLE IX.

Incorporator

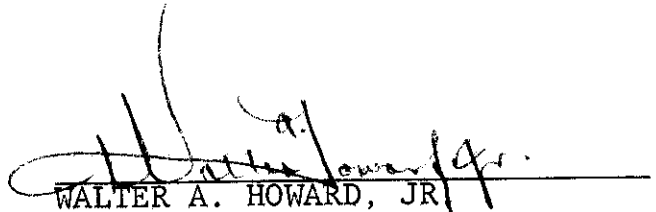
The name and address of the incorporator is:

WALTER A. HOWARD, JR.

P. O. Box 453
Fruitland, ID 83619

IN WITNESS WHEREOF, I have hereunto set my hand this

7th day of May, 1981.


WALTER A. HOWARD, JR.

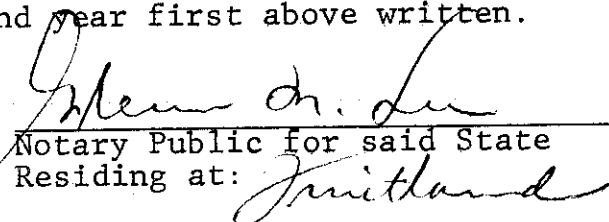
STATE OF IDAHO)

County of Payette)

ss:

On this the 7th day of May, 1981,
before me, the undersigned, a Notary Public for said State,
personally appeared WALTER A. HOWARD, JR., known to me to be the
person whose name is subscribed to the foregoing instrument 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 first above written.


Notary Public for said State
Residing at: Fruitland