

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

RAIL TWO, INC.

File number C 113232

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: January 2, 1996



Pete T. Cenarrusa
SECRETARY OF STATE
By *W. Sibley*

Jan 2 10:50 PM '96
STATE

SECRETARY OF STATE
STATE OF IDAHO
Aa

ARTICLES OF INCORPORATION
OF
Rail Two, Inc.

SECRETARY OF STATE
0900 24705
CUST# 31955
100.00

OF IDAHO Aaron Robb, being over the age of 18 years and a citizen of the United States of America, hereby makes and files these Articles of Incorporation with the purposes of establishing a corporation for the transaction of the business and the promotion and conduct of the objects and purposes herein stated under the laws of the State of Idaho and hereby certifies as follows:

ARTICLE I

The name of this corporation (hereinafter referred to as "the corporation") is Rail Two, Inc.

ARTICLE II

The corporation shall have perpetual existence.

ARTICLE III

The purpose for which the corporation is organized is the transaction of any lawful business for which corporations may be incorporated under the Idaho Business Corporation Act and generally to carry on any business and have all powers conferred by the State of Idaho upon a corporation formed under its laws.

ARTICLE IV

The corporation shall have the authority to issue 10,000 shares of common stock with no par values, which shall qualify as §1244 stock, Internal Revenue Code. All of said stock shall be voting common stock of one single class having equal rights, powers and preferences.

ARTICLE V

The incorporator of the corporation is Aaron Robb, 407 Sherman Avenue, Coeur d'Alene, Idaho 83814.

ARTICLE VI

The initial registered office of the corporation shall be 407 Sherman Avenue, Coeur d'Alene, Idaho 83814, and the initial registered agent at said address is Mary Robb.

ARTICLE VII

The number of directors constituting the initial board of directors shall be three (3). The names and addresses of the initial directors who will serve as directors until the first

annual meeting of shareholders or until their successors are elected and qualified are Mary Robb, 407 Sherman Avenue, Coeur d'Alene, Idaho 83814, Barbara Renner, 6876 N. 17th, Dalton Gardens, Idaho 83814, and Larry Schwenke, 2332 Honeysuckle, Coeur d'Alene, Idaho 83814.

ARTICLE VIII

The officers of the corporation shall be a president, a treasurer and a secretary. All of said officers shall be elected by the board of directors and shall hold office and have the powers as respectively specified in the corporate bylaws.

ARTICLE IX

Subject to the power of the shareholders to amend or repeal the bylaws, the board of directors shall have the authority to amend the bylaws, define the powers and duties of the corporate officers and provide for such other matters as they deem essential or convenient to the conduct of the corporation's affairs, insofar as said authority is consistent with the laws of the State of Idaho and these Articles of Incorporation.

IN WITNESS WHEREOF the undersigned incorporator has executed this instrument, dated this 22 day of December, 1995.


Aaron Robb

STATE OF IDAHO)
) ss.
COUNTY OF KOOTENAI)

On this 22nd day of December, 1995, before me, the undersigned Notary Public for the State of Idaho, personally appeared Aaron Robb known to me or identified to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.



Connie Hendry
Notary Public for Idaho

(SEAL)

My Commission Expires: 6-24-97