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ARTICLES OF INCORPORATION 8: 55

OF

R & K ENTERPRISES, INC.

ARTICLE L. NAME.

The name of the corporation shall be R & K Enterprises, Inc. (the "Corporation").

ARTICLE II: DURATION

The period of duration shall be perpetual.

ARTICLE III PURPOSES.

The purposes for which the Corporation is organized shall be conducting the business of all aspects of commercial and residential sales and installation of flooring materials, and shall include the transaction of any or all lawful business for which corporations may be incorporated under the laws of the State of Idaho.

ARTICLE IV. AUTHORIZED SHARES.

The aggregate number of shares of which the Corporation shall have authority to issue shall be ten thousand (10,000) shares of common stock, without nominal or par value.

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ARTICLE V. GOVERNMENT.

The internal affairs of the Corporation shall be governed by the duly-adopted bylaws of the Corporation.

ARTICLE VI: REGISTERED OFFICE AND AGENT.

The address of the Corporation's initial registered office shall be 102 Superior Street, Sandpoint, Idaho 83864, with a mailing address of P.O. Box C, Sandpoint, Idaho 83864. The name of the Corporation's initial registered agent at such address is Stephen F. Smith.

ARTICLE VII: INITIAL BOARD OF DIRECTORS.

The number of directors constituting the initial Board of Directors shall be not less than two (2) and not more than three (3). The names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders, or until their successors be elected and qualified, are Richard J. Abbey, also known as Richard J. Vatland, of 51 East Orchard, Hayden, Idaho 83835; and, Keri A. Abbey, of 51 East Orchard, Hayden, Idaho 83835.

ARTICLE VIII: INCORPORATORS.

The names and addresses of the incorporators are Richard J. Abbey, also known as Richard J. Vatland, of 51 East Orchard, Hayden, Idaho 83835; and, Keri A. Abbey, of 51 East Orchard, Hayden, Idaho 83835.

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ARTICLE IX: INDEMNIFICATION

The Corporation shall indemnify the directors and officers of the Corporation to the fullest extent permitted by the Idaho Business Corporation Act, as the same exists or may hereafter be amended; provided, however, that in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights than the Idaho Business Corporation Act permitted the Corporation to provide prior to such amendment.

ARTICLE X: LIMITATION OF LIABILITY

No director shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duties, except liability for: (A) the amount of financial benefit received by a director to which the director is not entitled; (B) an intentional infliction of harm on the Corporation or the stockholders; (C) a violation of Idaho Code Section 30-1-833 (liability for unlawful distributions); or, (D) an intentional violation of criminal law.

DATED: September 9, A.D. 2004.

R & K Enterprises, Inc.

By: Richard J. Abbey, aka Richard J. Vatland,

By: Mu Affir Incorporator
Keri A. Abbey, Incorporator

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