

ARTICLES OF INCORPORATION

OF

etail group.com, inc.

The undersigned, acting as incorporator under the Idaho Business Corporation Act, adopts the following Articles of Incorporation:

**ARTICLE I
NAME OF THE CORPORATION**

The name of the corporation is etail group.com, inc. ("Corporation").

**ARTICLE II
PURPOSES OF THE CORPORATION**

The Corporation may do any acts and perform any business permitted by the Idaho Business Corporation Act (the "Act").

**ARTICLE III
SHARES**

The aggregate number of shares the Corporation is authorized to issue shall be fifteen million (15,000,000) shares of Common Stock (the "Common Stock"), with no par value, and one million (1,000,000) shares of Preferred Stock (the "Preferred Stock"). The Common Stock shall have the general distribution and voting power of the Corporation, with each share having one vote. Except as provided by the Act, the Preferred Stock shall not have voting rights but shall have a preference over the Common Stock in distribution of the assets of the corporation upon dissolution of the Corporation. The other rights and preferences of the Preferred Stock, which may be issued in one or more series, shall be set forth in an amendment adopted by the Board of Directors of the Corporation pursuant to Section 30-1-602 of the Act.

**ARTICLE IV
PREEMPTIVE RIGHTS**

The Corporation shall not have preemptive rights.

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**ARTICLE V
NOTICE OF MEETINGS AND VOTING**

Written notice of meetings shall be delivered to all shareholders of the Corporation, said notice to be given pursuant to the Bylaws of the Corporation. Each outstanding share of Common Stock shall be entitled to one (1) vote on each matter submitted to a vote at a meeting of shareholders, including election of directors of the Corporation and other corporate purposes. Holders of Common Stock do not have the right to cumulate their votes for directors. If, pursuant to 30-1-1004 of the Idaho Business Corporation Act, or a subsequent provision, the owners of Preferred Stock should be entitled to vote on any matter, then each outstanding share of Preferred Stock shall be entitled to one (1) vote.

**ARTICLE VI
REGISTERED OFFICE AND AGENT**

The address of the registered office of the Corporation is 12554 W. Bridger, Suite 100, Eagle, Idaho 83616, and the name of its initial registered agent at such address is Steven Schmidt.

**ARTICLE VII
INITIAL BOARD OF DIRECTORS**

The number of directors constituting the initial board of directors of the Corporation is two (2) and the names and addresses of such persons to serve as the initial directors are as follows:

<u>Name</u>	<u>Address</u>
Steven Schmidt	5186 Lakemont Boise, Idaho 83703
Peter Johnson	3009 S. Whitepost Eagle, Idaho 83616

**ARTICLE VIII
LIMITATION OF LIABILITY**

No director shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty except liability for: (i) the amount of a financial benefit received by a director to which he is not entitled; (ii) an intentional infliction of harm on the

Corporation or the shareholders; (iii) a violation of § 30-1-833, Idaho Code; or (iv) an intentional violation of criminal law.

ARTICLE IX INDEMNIFICATION

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

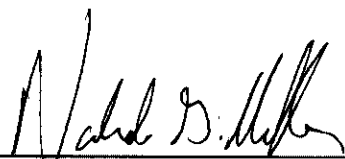
ARTICLE X INCORPORATOR

The name and address of the incorporator are:

<u>Name</u>	<u>Address</u>
Nicholas G. Miller	877 Main, Suite 1000 Boise, Idaho 83701

ARTICLE XI EXECUTION

For the purpose of forming this corporation under the laws of the State of Idaho, the undersigned has executed these Articles of Incorporation on April 23, 1999.



Nicholas G. Miller, Incorporator