

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

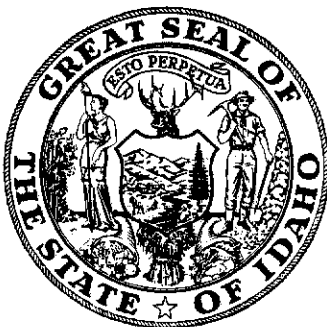
THE COMFORT ZONE, INC.

File number C 113224

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 *Anna Seibel*

JAN 2 10 52 PM '96
SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
THE COMFORT ZONE, INC.

IDAHO SECRETARY OF STATE
01/02/1996 0900 26550
598 CUST# 42602
CORP 100.00= 100.00
#1

KNOW ALL MEN BY THESE PRESENTS that we, the undersigned, being three or more natural persons of full age, at least two thirds of whom are citizens of the United States or its territories or possessions, have this day voluntarily associated ourselves for the purpose of forming a private corporation pursuant to the laws of the State of Idaho, do hereby make, sign, acknowledge, certify, and file these Articles of Incorporation for the purpose as follows:

ARTICLE I

The name of the corporation shall be **THE COMFORT ZONE, INC.**

ARTICLE II

The term of this corporation shall be perpetual.

ARTICLE III

The location and post office address of the registered office of this corporation shall be **871 Wild Rose, Blackfoot, Idaho 83221**, and the name of the registered agent at that address shall be **Jerry L. Gregersen**.

ARTICLE IV

The purposes for which this corporation is formed and the business or objectives to be carried on and promoted by it, within the State of Idaho or within any other State or States of the United States or any territory or possession thereof, whether presently or hereafter annexed are to engage in the business of operating a sales & servicing of hot tubs business. Nevertheless, the purpose of this corporation also is to engage in any or all lawful business for which corporations may be organized under the laws of the State of Idaho and the Idaho Business Corporation Act including but not limited to:

- A. To establish, purchase, lease, as lessee or otherwise acquire, to own, operate, maintain, and to sell, mortgage, deed and trust, lease as lessor; to buy, sell, trade, manufacture, deal in, and deal with goods, wares and business as wholesalers, retailers, importers and exporters; to acquire all such merchandise of every kind and nature and to carry on such business as wholesalers, retailers, importers and exporters; to acquire all such merchandise, supplies, materials, and all other articles that shall be necessary incidental to such business, and to have any and all powers above set forth as fully as natural person, whether as principals, agents, trustees or otherwise.

B. To purchase, to receive by way of gift, subscribe for, invest in, and in all other ways acquire, import, lease, possess, maintain, handle on consignment, own, hold for investment or otherwise use, enjoy, exercise, operate, manage, conduct, perform, make, borrow, guarantee, contract in respect of, trade and deal in, sell, exchange, let, lend, export, mortgage, pledge, deed in trust, hypothecate, encumber, transfer, assign and in all other ways dispose of, design, develop, invent, improve, equip, repair, alter, fabricate, assemble, build, construct, operate manufacture, plant, cultivate, produce, market, and in all other ways (whether like or unlike any of the foregoing), deal in and with property of every kind and character, real, personal or mixed, tangible, or intangible, wherever situated and however held, including but not limited to money, credits, choses in action, securities, stocks, bonds, warrants, script, certificates, debentures, mortgages, notes, commercial paper and other obligations and evidences of interest in or indebtedness of any person, firm or corporation, foreign or domestic, or of any government or subdivision or agency thereof, documents of title, and accompanying right, and every other kind and character of personal property, real property, (improved or unimproved), and the products and avails thereof, and every character of interest therein and appurtenance thereto, including but not limited to mineral, oil, gas and water rights, all or any part of any going business and its incidents, franchises, subsidies, charters, concessions, grants, rights, powers or privileges, granted or conferred by any government or subdivision or agency thereof, and any interest in or part of any of the foregoing, and to exercise in respect thereof all of the rights, powers, privileges, and immunities of individual owners or holders thereof.

To hire, and employ agents, servants and employees, and to enter into agreements of employment and collective bargaining agreements, and to act as agent, contractor, trustee, factor or otherwise, either alone or in company with others.

To promote or aid in any manner, financially or otherwise, any person, firm, association or corporation, and to guarantee contracts and other obligations.

To let concessions to others to do any of the things that this corporation is empowered to do, and to enter into, make, perform and carry out, contracts and arrangement of every kind and character with any person, firm, association or corporation, or any government or authority or subdivision or agency thereof.

To carry on any business whatsoever that this corporation may deem proper or convenient in connection with any of the foregoing purposes or otherwise, or that it may deem calculated, directly or indirectly, to improve the interests of this corporation, and to do all things specified in State of Idaho on corporations formed under the laws pursuant to which and under which this corporation is formed, as such laws are now in effect or may at any time hereafter be amended, and do any and all things hereinabove set forth to the same extent and as fully as natural persons might or could do, either alone or in connection with other persons, firms, associations or corporations, and in any part of the world.

- C. The foregoing enumeration of the purposes, objectives and business of the Corporation is made in furtherance, and not in limitation, of the powers conferred upon the Corporation by law, and is not intended in any manner, by the mention of any particular purpose, object or business, to limit or restrict the generality of any other purpose, object or business mentioned, or to limit or restrict any of the powers of the Corporation. The foregoing statement of purposes shall be construed in aid of the powers of this corporation, and the powers and purposes stated in each clause shall, except where otherwise stated, be in no wise limited or restricted by any term or provision of any other clause, and shall be regarded not only as independent purposes, but the purposes and powers stated shall be construed distributively as each object expressed, and the enumeration as to specific powers shall not be construed as to limit in any manner the aforesaid general powers, but are in furtherance of, and in addition to and not in limitation of said general powers.

ARTICLE V

The amount of total authorized stock of this corporation shall be **\$10,000.00 divided into 10,000 shares of \$1.00 par value** each of common nonassessible stock and the rights appertaining thereto shall be in all respects equal and the shares, may be increased or decreased as provided by the laws of the State of Idaho. This corporation is authorized to issue only one class of stocks, and all issued stock shall be held of record by not more than ten persons. Stock shall be issued and transferable to natural persons who are not nonresident aliens.

ARTICLE VI

The management of this corporation shall vest in a Board of Directors composed of not less than one person who is not required to be a stockholder of the corporation. The maximum number of directors shall be provided for in the bylaws of this corporation.

ARTICLE VII

No contract or other transaction between the corporation and any other corporation and no act of the corporation shall be in any way affected or invalidated by the fact that any of the directors of the corporation are pecuniarily or otherwise interested in or are directors or officers of such other corporation; any director individually, or any firm of which any director is a member, may be a party to or may be pecuniarily or otherwise interested in any contract or transaction of the corporation, provided that the fact that he or such firm is so interested shall be disclosed or shall have been known to the Board of Directors or a majority thereof, and any director of the corporation who is also a director or officer of such other corporation which shall authorize any such contract or transaction with like force and effect as if he were not a director or officer of such other corporation or not so interested.

ARTICLE VIII

All other provisions for conducting the business and affairs of the corporation, including the voting rights, other rights and privileges and liabilities of the membership, shall be set forth in the bylaws of the corporation.

ARTICLE IX

The name and post office address of each of the incorporators of the corporation and the number of shares subscribed by each are as follows:

NAME	ADDRESS	SHARES
Jerry L. Gregersen	871 Wild Rose, Blackfoot, ID 83221	100.00
Christine Gregersen	871 Wild Rose, Blackfoot, ID 83221	0.00
Daniel R. Acevedo	745 West Bridge Suite H, Blackfoot, ID 83221	0.00

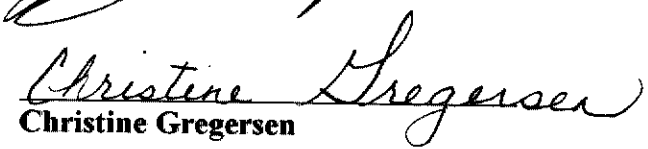
ARTICLE X

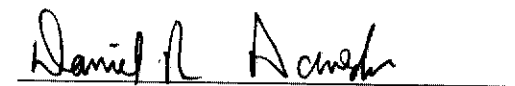
The name and post office address of each of the initial directors of the corporation are as follows:

NAME	ADDRESS
Jerry L. Gregersen	871 Wild Rose, Blackfoot, ID 83221
Christine Gregersen	871 Wild Rose, Blackfoot, ID 83221
Daniel R. Acevedo	745 West Bridge Suite H, Blackfoot, ID 83221

IN WITNESS WHEREOF, we have hereunto set our hands this 28th day of December, 1995.


Jerry L. Gregersen


Christine Gregersen


Daniel R. Acevedo

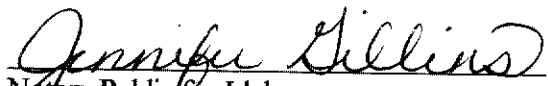
STATE OF IDAHO }
 } ss.
County of Bingham }

On this 28th day of December, 1995, before me the undersigned, a Notary public for Idaho, personally appeared **Jerry L. Gregersen**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.

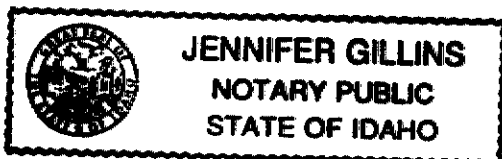


Blackfoot, Idaho
Commission Expires 10/10/2001

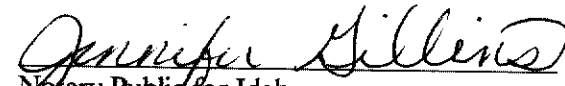
STATE OF IDAHO }
 } ss.
County of Bingham }


Notary Public for Idaho
Residing at: Blackfoot, Idaho
My Commission Expires: 10/10/2001

On this 28th day of December, 1995, before me the undersigned, a Notary public for Idaho, personally appeared **Christine Gregersen**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she executed the same.



Blackfoot, Idaho
Commission Expires 10/10/2001


Notary Public for Idaho
Residing at: Blackfoot, Idaho
My Commission Expires: 10/10/2001

STATE OF IDAHO }
 } ss.
County of Bingham }

On this 28th day of December, 1995, before me the undersigned, a Notary public for Idaho, personally appeared **Daniel R. Acevedo**, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.



Blackfoot, Idaho
Commission Expires 10/10/2001

Jennifer Gillins
Notary Public for Idaho
Residing at: Blackfoot, Idaho
My Commission Expires: 10/10/2001