

State of Idaho

Department of State

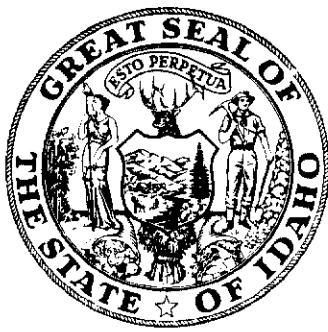
CERTIFICATE OF INCORPORATION OF

EXCEL DRYWALL, INC.
File number C 118865

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: March 27, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Sheryl Reeves*

TO :
FROM :

PHONE NO. : 1075312083342847

MAR. 27, 1997 10:48AM P 1

ARTICLES OF INCORPORATION OF EXCEL DRYWALL, INC.

ARTICLE I NAME

The name of this Corporation is Excel Drywall, Inc.

ARTICLE II DURATION

This Corporation has perpetual existence.

ARTICLE III PURPOSES

The Corporation is organized for the purposes of transacting any and all lawful business, trade or activity for which a corporation may be incorporated under the Idaho Business Corporation Act.

ARTICLE IV SHARES

The Corporation is authorized to issue 100,000 shares of common stock, with the par value of \$1.00 per share.

ARTICLE V CUMULATIVE VOTING

At each election for directors every shareholder entitled to vote at such election shall have the right to vote in person or by proxy, the number of shares owned by the shareholder for as many persons as there are directors to be elected, or to cumulate votes by giving one candidate as many votes as the number of such directors to be elected multiplied by the number of such shareholder's shares shall equal, or by distributing such votes on the same principle among any number of such candidates.

ARTICLE VI REGISTERED OFFICE AND AGENT

The name of the initial registered agent of the Corporation and the address of its initial registered office are as follows:

Tristia Johnson
3909 Schreiber #5 Coeur d'Alene, ID 83814

IDaho SECRETARY OF STATE
DATE 03/24/1997
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ARTICLES OF INCORPORATION
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ARTICLE VII DIRECTORS

A. The number of directors of the Corporation shall be determined in the manner specified by the Bylaws and may be increased or decreased from time to time in the manner provided therein. The initial Board of Directors shall consist of two directors and their names and address are as follows:

Steve & Tristia Johnson
4765 Woodside Dr. Coeur d'Alene, ID 98314

B. The term of the initial director shall be until the first annual meeting of the shareholders or until his successors are elected and qualified, unless removed in accordance with the provisions of the Bylaws.

ARTICLE VIII INCORPORATOR (S)

The name and address of the incorporator is as follows:

Steve & Tristia Johnson
4765 Woodside Dr. Coeur d'Alene ID 98314

ARTICLE IX TRANSACTIONS WITH INTERESTED SHAREHOLDERS

The Corporation elects to be covered by the provisions of the Idaho Business Corporation Act concerning transactions with interested shareholders, as therein defined, whether or not the Corporation may at any time have fewer than three hundred holders of record of its shares.

ARTICLE X INDEMNIFICATION OF OFFICERS AND DIRECTORS

The Corporation may indemnify to the fullest extent permitted by law any person who is made, or threatened to be made, a party to an action, suit or proceeding, whether civil, criminal, administrative, investigative or otherwise and whether formal or informal (including an action, suit or proceeding by or in the right of the corporation) by reason of the fact that the person is or was a director or officer of the Corporation or a fiduciary with respect to any employee benefit plan of the Corporation, or serves or served at the request of the Corporation as a director, officer, partner, trustee, employee, or agent of another corporation, partnership, joint venture, trust, employee benefit plan or other enterprise. Director includes,

unless the Context requires otherwise, the estate or personal representative of a director. This Article shall not be deemed exclusive of any other provisions for indemnification of directors, officers and fiduciaries that may be included in any statute, bylaw, agreement, resolution of shareholders or directors or otherwise, both as to action in any official Capacity and action in another Capacity while holding office.

ARTICLE XI DIRECTOR LIABILITY

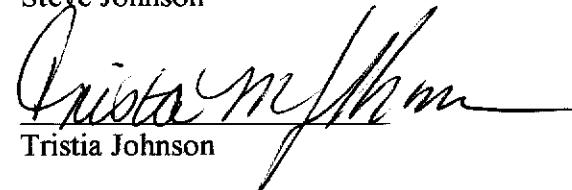
No director of the Corporation shall be personally liable to the Corporation or its shareholders for monetary damages for Conduct as a director; provided that this Article XI shall not eliminate the liability of a director for any act or omission for which such elimination of liability is not permitted under the Idaho Business Corporation Act. No amendment to the Idaho Business Corporation Act that further limits the acts or omissions for which elimination of liability is permitted shall affect the liability of a director for any act or omission which occurs prior to the effective date of such amendment.

The undersigned person, as incorporator of this Corporation under the Idaho Business Corporation Act, adopts these Articles of Incorporation.

Dated this 20 day of March 1997.



Steve Johnson



Tristia Johnson