

State of Idaho

Department of State

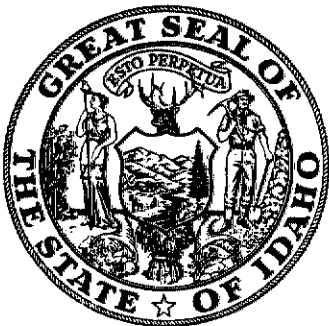
CERTIFICATE OF INCORPORATION OF

SIMPCO ESTATES PROPERTY OWNERS' ASSOCIATION, INC.
File number C 107034

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 SIMPCO ESTATES PROPERTY OWNERS' ASSOCIATION, INC. duly signed pursuant to the provisions of the Idaho Nonprofit 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: July 19, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Cara Sible*

ARTICLES OF INCORPORATION
OF
SIMPCO ESTATES PROPERTY OWNERS' ASSOCIATION, INC.
A NONPROFIT CORPORATION

The undersigned, acting as the incorporator of a corporation under, and pursuant to the Idaho Nonprofit Corporation Act, Chapter 3, Title 30, Idaho Code (Act), adopt the following Articles of Incorporation for the Corporation

ARTICLE ONE
NAME

The name of the corporation shall be Simpc Estate Property Owners' Association, Inc.

ARTICLE TWO
NON-PROFIT STATUS

This corporation shall be a nonprofit corporation.

ARTICLE THREE
DURATION

The period of this corporation shall be perpetual.

ARTICLE FOUR
PURPOSES

The purposes for which this corporation is organized are as follows:

(A) To perform the functions and provide service as set forth in the Declaration of Protective Covenants, Conditions and Restriction for Simpc Estates, located in Valley County, Idaho, hereinafter referred to as the "Declaration."

(B) To be operated exclusively for the above-stated purposes and for other non-profit purposes within the meaning of Section 501 (c)(3) of the Internal Revenue Code of 1986, as amended from time to time, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under such Section 501(c)(3).

(C) To exercise all powers granted by law necessary and proper to carry out the above-stated purposes, including but not limited to the power to accept donations of money, property, whether real or personal, or any other thing of value. Nothing herein contained shall be deemed to authorize or permit the Corporation to carry on any business for profit, to exercise any power, or to do any act that a corporation formed under the Act, or any amendment thereto or substitute therefor, may not at that time lawfully carry on or do.

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**ARTICLE FIVE
NON-STOCK CORPORATION**

This corporation shall be non-stock, and no dividends or pecuniary profits shall be declared or paid to its members.

**ARTICLE SIX
MEMBERS**

The corporation shall have two (2) classes of membership in accordance with the Declaration and Corporate Bylaws.

**ARTICLE SEVEN
REGISTERED AGENT AND OFFICE**

The street and mailing address of the initial registered office of the corporation shall be 14089 Morell Road, McCall, Idaho, 83638. The name of the corporation's initial registered agent at such address is Larry L. Simonson.

**ARTICLE EIGHT
DIRECTORS**

The affairs of the Corporation shall be managed by its Board of Directors. The Board of Directors shall consist of three (3) individuals. Other than the Directors constituting the initial Board of Directors, who are designated in these Articles, the Directors shall be elected by the members in the manner and for the term provided in the Bylaws of the Corporation.

The names and street addresses of the persons constituting the initial Board of Directors are:

<u>NAME</u>	<u>ADDRESS</u>
Larry L. Simonson	14089 Morell Road, McCall, Idaho, 83638
Nancy L. Simonson	14089 Morell Road, McCall, Idaho, 83638
James Robertson	Box 1344, McCall, Idaho, 83638

**ARTICLE NINE
LIMITATIONS**

No part of the net earnings or the assets of the Corporation shall inure to the benefit of, or be distributable to, its members, directors, officers, or other private persons except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in

furtherance of the purposes set forth in Article four hereof. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office. Notwithstanding any other provision of these articles, the Corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time.

ARTICLE TEN DISTRIBUTION ON DISSOLUTION

Upon dissolution of the Corporation, the Board of Directors shall, after paying or making provision for payment of liabilities of the Corporation, distribute all the assets of the Corporation consistent with the purposes of the Corporation, to such organization or organizations as shall at the time qualify as exempt organizations under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended from time to time, in such manner as the Board of Directors shall determine. Any such assets not so distributed shall be distributed by the district court of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organizations, as such court shall determine to be consistent with the purposes of the Corporation.

ARTICLE ELEVEN INCORPORATOR

The name and street address of the incorporator is Simpco Lands, a California Limited Partnership, duly registered in Idaho, 14089 Morell Road, McCall, Idaho, 83638.


ARTICLE TWELVE BYLAWS

Provisions for the regulation of the internal affairs of the Corporation shall be set forth in the Bylaws.

DATED this 14th day of July, 1994.

SIMPCO LANDS, a California Limited Partnership

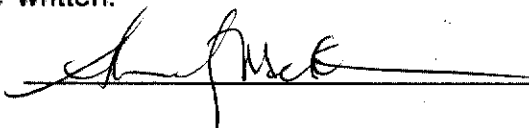
By: 
L.H. SIMONSON, General Partner

By: 
Larry Simonson, Attorney in Fact

STATE OF IDAHO)
 (ss
County of Valley.)

On this 14th day of July, 1994, before me, STEVEN J. MILLEMAN,
a Notary Public in and for said State, personally appeared Larry Simonson, known or
identified to me to be the person whose name is subscribed to the within instrument as
the attorney in fact of L.H. Simonson, and acknowledged to me that he subscribed the
name of L.H. Simonson thereto as principal and his own name as attorney in fact.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal,
the day and year in this certificate first above written.



NOTARY PUBLIC FOR IDAHO
Residing at: McCall, Id.
My Commission Expires: 5/31/96

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