

NOT RECORDED

2004 MAR 31 AM 9:02

SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION
OF
EUPHORIA HAIR & NAILS, INC.

The undersigned, acting as incorporator(s) of a corporation under the Idaho Business Corporation Act, adopt(s) the following Articles of Incorporation for such corporation:

ARTICLE I

NAME

The name of this corporation shall be EUPHORIA HAIR & NAILS, INC.

ARTICLE II

PURPOSE

The purpose(s) for which this corporation is organized are:

(1) To engage in the business of a beauty salon and to do anything necessary, convenient or incidental thereto.

(2) The transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporations Act.

ARTICLE III

PLACE OF BUSINESS AND AGENT

The registered office of this corporation and the principal place for the transaction of its business is hereby designated as 609 Hoops Ave., Idaho Falls, Idaho 83401. The name of the registered agent is Amy Gerard at that address.

IDAHO SECRETARY OF STATE
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ARTICLE IV

EXISTENCE

The corporation shall have perpetual existence.

ARTICLE V

CAPITAL

The capital shall be evidenced by 10,000 shares having no par value. This stock shall be issued pursuant to Section 1244 of the Internal Revenue Code.

Such stock is, and shall remain, nonassessable.

ARTICLE VI

NO LIABILITY

The private property of the stockholders of this corporation shall not be subject to the payment of corporation debts to any extent whatsoever.

ARTICLE VII

AMENDMENT

The Directors, by a two-thirds (2/3) vote, may repeal, amend and/or adopt new By-Laws, which By-Laws may be further repealed, amended and/or adopted by the shareholders by a two-thirds (2/3) vote of all issued and outstanding shares. In the event of an amendment by the shareholders, said By-Laws so amended cannot thereafter be repealed or amended by the Directors.

ARTICLE VIII

CAPITAL STOCK

The amount of capital stock actually subscribed by the persons whose residences are hereinafter set forth appear opposite the names of said persons as follows, to wit:

| NAME | ADDRESS | AMOUNT OF STOCK SUBSCRIBED |
|---------------------|--|----------------------------|
| Amy Gerard | 354 Pinon Drive Idaho Falls, ID 83401 | 1 |
| Kenneth Matt Gerard | 354 Pinon Drive Idaho Falls, ID 83401 | 1 |

ARTICLE IX

NAME AND ADDRESS OF INITIAL BOARD OF DIRECTORS

| <u>NAME</u> | <u>ADDRESS</u> |
|---------------------|--|
| Amy Gerard | 354 Pinon Drive Idaho Falls, ID 83401 |
| Kenneth Matt Gerard | 354 Pinon Drive Idaho Falls, ID 83401 |

ARTICLE X

NAME AND ADDRESS OF INCORPORATOR

| | |
|------------|--|
| Amy Gerard | 354 Pinon Drive Idaho Falls, ID 83401 |
|------------|--|

IN WITNESS WHEREOF, We have hereunto set our hands and seals in duplicate originals
this 29 day of March, 2004.



AMY GERARD

STATE OF IDAHO)
) ss
County of Jefferson)

I, Janeal Nield, a notary public, do hereby certify that on this 29th
day of March 2004, personally appeared before me AMY GERARD who, being by me first duly
sworn, declared that she is the Incorporator of EUPHORIA HAIR & NAILS, INC., that she signed
the foregoing document as the Incorporator of the corporation, and that the statements therein
contained are true.

(Seal)



Janeal Nield
Notary Public for Idaho
Residing at: Lewiston, ID
My Commission Expires: 11/31/08