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State of Idaho

Department of State

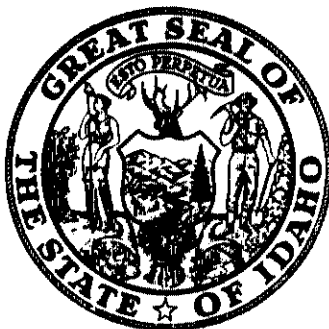
CERTIFICATE OF INCORPORATION OF

LINK'S DRYWALL, INC.

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 4, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

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OF

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LINK'S DRYWALL, INC.

KNOW ALL MEN BY THESE PRESENTS: That we, the under-
signed natural persons of lawful age and citizens of the United
States, for the purpose of forming a corporation pursuant to the
provisions of the Idaho Business Corporation Act (Title 30, Idaho Code)
do hereby certify as follows:

FIRST

The name of the corporation is

LINK'S DRYWALL, INC.

SECOND

The corporation is to have perpetual existence.

THIRD

The purposes and objects for which the corporation is organized
include the transaction of any or all lawful business for which
corporations may be incorporated under the Idaho Business Corporation
Act (Title 30, Idaho Code).

FOURTH

The aggregate number of shares which the corporation shall have
authority to issue is: 100,000 Such shares are to
consist of one class only. The par value of each of such shares
shall be One Dollar (\$1.00), which stocks shall not be issued
until fully paid for, and once so issued shall be non-assessable.

FIFTH

All of the shares of stock issued shall be common stock, and all shares shall have equal value, without preferences, limitations or differences in relative rights with respect to other shares.

SIXTH

Stockholders of the corporation shall have pre-emptive and preferential rights of subscription to any shares of stock of the corporation, whether now or hereafter authorized, or to any obligations convertible into stock of the corporation, or to obligations of the corporation convertible into stock. Any stock or obligations issued by the corporation shall first be offered to the stock holders of the corporation.

SEVENTH

The address of the initial registered office of the corporation is:

12700 Emerald Drive

Hayden Lake, Idaho 83835

The name of the corporation's initial registered agent at such address is: Susan P. Link

EIGHTH

The number of directors constituting the initial Board of Directors is: Two

The names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders or until their successors be elected and qualify are:

NAME Bradley P. Link

ADDRESS P. O. Box 541, Hayden Lake, Idaho 83835

NAME Susan P. Link

ADDRESS P. O. Box 541, Hayden Lake, Idaho 83835

NAME _____

ADDRESS _____

NAME _____

ADDRESS _____

NAME _____

ADDRESS _____

NINTH

The names and addresses of all incorporators are:

NAME Bradley P. Link

ADDRESS P. O. Box 541, Hayden Lake, Idaho 83835

NAME Susan P. Link

ADDRESS P. O. Box 541, Hayden Lake, Idaho 83835

NAME _____

ADDRESS _____

NAME _____

ADDRESS _____

IN WITNESS WHEREOF, I/we have hereunto set my/our hand(s)
and seal(s) this 1st day of January, 1994.

x Bradley P. Link
Incorporator

x Susan P. Link
Incorporator

Incorporator

Incorporator

STATE OF IDAHO

County of

Kootenai

)
) ss.
)

On this 15th day of February, 1991.

before me, the undersigned, a Notary Public in and for said state,
personally appeared

Bradley P. Link and

Susan P. Link

known to me to be the person(s) whose name(s) is/are subscribed
to the within and foregoing instrument, and acknowledged to me
that (t)he(y) executed the same, and that (t)he(y) was/were (a)
person(s) of lawful age and citizen(s) of the United States of
America.

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

Linda Blasing
Notary Public for the State of Idaho

Residing at: *Hayden, Id*

My commission expires: *4-30-92*