

ARTICLES OF INCORPORATION

(Sub-Chapter S Corporation)

SECRETARY OF STATE
STATE OF IDAHO

OF

Gem State Tub Repair & Resurfacing, Incorporated

The undersigned natural persons, in order to form a Sub-Chapter S Corporation under the provisions of Title 30, Chapter 13, Idaho Code, submit the following Articles of incorporation for such corporation:

ARTICLE I - NAME

The name of the corporation is:

Gem State Tub Repair & Resurfacing, Incorporated

ARTICLE II - PURPOSE

The Corporation is organized for the purpose of business consultation and financial services

ARTICLE III - CAPITAL STOCK

The aggregate number of shares which the corporation shall have authority to issue is ten thousand (10,000) shares of common voting stock with an initial par value of one dollar (\$1.00) per share.

ARTICLE IV - INITIAL REGISTERED OFFICE AND AGENT

The address of the initial registered office of the corporation is 225 Ladino Drive, Idaho Falls, Idaho 83401, and the name of its initial registered agent at such address is Jim Covey.

ARTICLE V - INCORPORATOR

The name and address of the incorporator is:

Mark J. Robinson

225 Ladino Drive
Idaho Falls, Idaho 83401

Articles of Incorporation
Gem State Tub Repair & Resurfacing, Incorporated

IDAHO SECRETARY OF STATE
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ARTICLE VI - STOCK CLASSES AND PREFERENCES

The corporation shall issue only one class of stock, that being common voting stock and no preferred stock shall be issued unless authorized separately by the Board of Directors pursuant to the By-laws of the corporation.

ARTICLE VII - PREEMPTIVE RIGHTS

Shareholders shall have preemptive rights as provided in the Idaho Business Corporation Act in effect as of the date these Articles are adopted.

ARTICLE VIII - VOTING OF SHARES

Each outstanding share of the common stock of the corporation shall be entitled to one vote on each matter submitted to a vote at a meeting of the shareholders, each shareholder to be entitled to vote their shares in person or by proxy executed in writing by such shareholder or by his duly authorized attorney in fact. 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 him for as many persons as there are directors to be elected. Shareholders shall have no right whatsoever to accumulate their votes with regard to such election.

ARTICLE IX - INITIAL BOARD OF DIRECTORS

The number of directors constituting the initial Board of Directors of the corporation is one (1). The name, address of the person who are to serve as Director until the first annual meeting of shareholders or until successors are elected and shall qualify, is:

Mark J. Robinson

225 Ladino Drive
Idaho Falls, Idaho 83401

ARTICLE X - RELIANCE UPON OTHERS

A director shall be fully protected in relying in good faith upon the books of account of the corporation or statements prepared by any of its officials as to the value and amount of assets, liabilities or net profits of the corporation or any other facts pertinent to the existence and amount of surplus or other funds from which dividends might properly be declared and paid.

No person shall be liable to the corporation for any loss or damage suffered by it on account of any action taken or omitted to be taken by him as a director or officer of the corporation in good faith if such person (a) exercised or used the same degree of care and skill as a prudent man would have exercised or used under the circumstances in the conduct of his own affairs; or (b) took or omitted to take such action in reliance upon advice of counsel for the corporation or upon statements made or information furnished by officers or employees of the corporation which he had reasonable grounds to believe or upon a financial statement of the corporation prepared by an officer or employee of the corporation in charge of its accounts or certified by a public accountant or firm of public accountants.

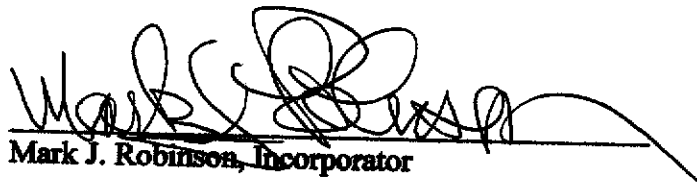
ARTICLE XI - CONTRACTS WITH INTERESTED DIRECTORS, DISCLOSURE AND VOTING

A director of the corporation shall not in the absence of fraud be disqualified by his office from dealing or contracting with the corporation either as a vendor, purchaser or otherwise, nor in the absence of fraud shall, insofar as permitted by the Act or any other applicable statute, any transaction or contract of the corporation be void or voidable or affected by reason of the fact that any director or any firm of which a director is a member or any corporation of which any director is an officer, director or stockholder, is in any way interested in such transaction or contract provided that at the meeting of the board of directors or of a committee thereof having authority in the premises to authorize or confirm such contract or transactions, the interest of such director, firm or corporation is disclosed or made known and there shall be present a quorum of the board of directors or of the directors constituting such committee and such quorum, which majority shall consist of directors not so interested or connected. Nor shall any director be liable to account to the corporation for any profit realized by him from or through any such transaction or

contract of the corporation, ratified or approved as herein provided, by reason of the fact that he or any firm of which he is a member, or any corporation of which he is a stockholder, director, or officer, was interested in such transaction or contract.

Directors so interested may be counted when present at meetings of the board of directors or of such committee for the purpose of determining the existence of a quorum. Each and every person who is or may become a director of the corporation is hereby relieved from any liability that might otherwise exist from those contracting with the corporation in which he may be in any way interested. Any contract, transaction or act of the corporation or of the board of directors or of any committee which shall be ratified by a majority in interest of a quorum of the stockholders having voting power, shall be as valid and as binding as though ratified by each and every stockholder of the corporation, but this shall not be constituted as requiring the submission of any contract to the stockholders for approval.

DATED this 23 day of May, 2010.


Mark J. Robinson, Incorporator