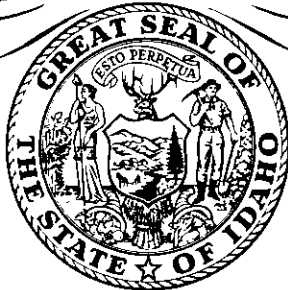


State of Idaho



Department of State.

CERTIFICATE OF INCORPORATION

I, ARNOLD WILLIAMS, Secretary of State of the State of Idaho, and legal custodian of the corporation records of the State of Idaho do hereby certify that the original of the articles of incorporation of

TIP TOP, INC.

was filed in the office of the Secretary of State on the **Twenty-ninth** day of **July**, A.D. One Thousand Nine Hundred **Sixty-three** and duly recorded on Film No. **124** of Record of Domestic Corporations, of the State of Idaho, and that the said articles contain the statement of facts required by Section 30-103, Idaho Code.

I FURTHER CERTIFY, That the persons executing the articles and their associates and successors are hereby constituted a corporation, by the name hereinbefore stated, for **perpetual existence** from the date hereof, with its registered office in this State located at **Moscow** in the County of **Latah**

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State. Done at Boise City, the Capital of Idaho, this **29th** day of **July**, A.D., 19 **63**.

Secretary of State.

ARTICLES OF INCORPORATION

OF

TIP TOP, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, each of whom is a natural person and a citizen of the United States of America of the age of twenty-one years and upwards, desiring to form a corporation under the laws of the State of Idaho, do hereby adopt these Articles of Incorporation and execute the same in triplicate:

ARTICLE I.

The name of this corporation is TIP TOP, INC.

ARTICLE II.

The duration of this corporation shall be perpetual.

ARTICLE III.

The location and post office address of the principal and registered office of this corporation in the State of Idaho is Moscow, Idaho.

ARTICLE IV.

This corporation is authorized to issue one class shares of capital stock which shall be designated as common stock.

The total number of common stock this corporation shall be authorized to issue is two hundred fifty (250) shares.

The par value of each of the shares of common stock shall be One Hundred (\$100.00) Dollars.

The aggregate par value of the shares of the corporation shall be Twenty-five Thousand (\$25,000.00) Dollars.

ARTICLE V.

The purposes, objects and powers of this corporation are as follows:

To engage, generally, in the ice cream and soda fountain, cafe and restaurant business, and to do each and every thing in connection therewith.

To buy and sell goods, wares and merchandise of every kind, type and description.

To lease, purchase, or otherwise secure, acquire, own, hold, manage, use, operate, sell, transfer and convey such property, real and personal, as may be necessary, expedient, suitable, proper or appropriate to the carrying out of any or all of the purposes of this corporation.

To borrow money without limitation as to the amount for any purpose or purposes of this corporation, whether secured or unsecured, and from time to time make, accept, endorse, execute and issue bonds, debentures, promissory notes, bills of exchange or other obligations of the corporation for moneys borrowed or in payment of property acquired or for any of the other objects or purposes of the corporation or its business, and to secure the payment of such obligation by mortgage, pledge, deed, indenture, agreement, trust deed, assignment of, or by other lien or encumbrance upon, assignment of, or agreements in regard to, all or any part of the property, rights, or interests of the corporation wheresoever situated, whether now owned or hereafter to be acquired.

To lend and advance money and give credit to such persons and on such terms as may seem expedient, and to give guaranty and become security for any such persons; but nothing herein contained shall be construed to give this corporation banking powers.

To enter into, execute, perform and carry out contracts of every kind for any lawful purpose, the doing of which is incidental, ancillary, related, pertaining, necessary or proper to or connected with any or all of the objects, purposes and kinds of business in this article mentioned.

To do all and everything necessary, suitable or proper for the accomplishment of any of the purposes or attainment of any of the objects or the furtherance of any of the powers herein set forth, either alone or in association with other corporations, firms, or individuals, and to do every other act or acts, thing or things, incidental, ancillary, related, pertaining, necessary, suitable or proper to or connected with any or all of the objects or purposes in this article mentioned, provided that the same shall not be inconsistent with the laws and statutes of the State of Idaho or any other state wherein this corporation may engage in business.

The purposes specified in this article shall be construed both as purposes and powers and shall be in no wise limited or restricted by reference to, or inference from, the terms of any other paragraph or clause in this or any other article, but the purposes and powers specified in each of the paragraphs and clauses herein shall be regarded as independent and cumulative purposes and powers, and the enumeration of specific purposes and powers shall not be construed to

limit or restrict in any manner the meaning of general terms and purposes or the general powers of the corporation; nor shall the expression of one thing be deemed to exclude another, although they be of like nature.

That the enumeration of purposes and powers herein set forth are not intended to and shall not in any manner limit or restrict the general powers of this corporation under the laws and statutes of the State of Idaho and any other state or states wherein this corporation shall do business.


ARTICLE VI.

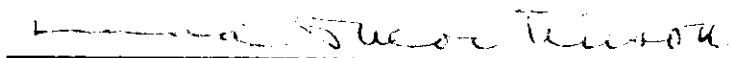
The names and post office address of each of the incorporators of this corporation and the number of shares subscribed by each are as follows:

<u>Name of Incorporator:</u>	<u>Post Office Address:</u>	<u>Number of shares subscribed:</u>
Ward A. Simpson	Moscow, Idaho	One Share
Joan E. Simpson	Moscow, Idaho	One Share
Lloyd G. Martinson	Moscow, Idaho	One Share

IN WITNESS WHEREOF, we, the undersigned, have hereunto set our hands and seals this 26th day of July, 1963.


Ward A. Simpson



Joan E. Simpson


Lloyd G. Martinson

STATE OF IDAHO)
 : ss.
County of Latah)

On this 26th day of July, 1963, before me, the undersigned, a Notary Public in and for said state, personally appeared WARD A. SIMPSON, JOAN E. SIMPSON and LLOYD G. MARTINSON, known to me to be the persons whose names are subscribed to the above and foregoing instrument, and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and notarial seal the date last above written.



Notary Public in and for the State of
Idaho, residing at Moscow, Idaho.