



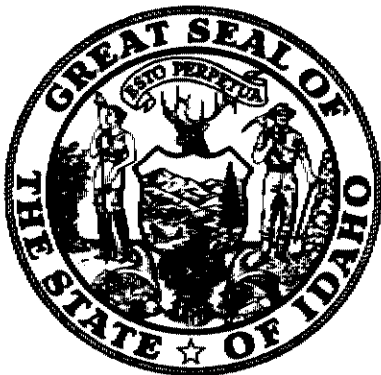
**CERTIFICATE OF INCORPORATION
OF**

COEUR D'ALENE MARINE SERVICE CENTER, CORP.

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: **September 23, 1988**



Pete T. Cenarrusa

SECRETARY OF STATE

by: *[Signature]* _____

ARTICLES OF INCORPORATION
OF
COEUR D' ALENE MARINE SERVICE CENTER, CORP.

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The undersigned, acting as incorporators of a corporation under the Idaho Business Corporate Act, adopt the following Articles of Incorporation for such corporation as follows:

ARTICLE I.

NAME

The name of the corporation is COEUR D' ALENE MARINE SERVICE CENTER, CORP.

ARTICLE II.

DURATION

The duration of this corporation shall be perpetual.

ARTICLE III.

OBJECTS, PURPOSES AND POWERS

That the nature of the business and the objects and purposes proposed to be transacted, promoted and carried on, are to do any and all things herein mentioned, as fully and to the same extent as natural persons might or could do, in any part of the world, to wit:

(a) To manufacture, purchase or acquire in any lawful manner and to hold, own, mortgage, pledge, sell, transfer, or in any manner dispose of, and to deal and trade in goods, wares, merchandise, parts, and property of any and every class and description, and in any part of the world.

(b) To enter into, make, and perform contracts, licenses and

franchises of every kind with any persons, firm, association, or corporation, municipality, body politic, county, nation or territory, state, government, or colony or dependency thereof, and without limit as to amount, to draw, make, accept, indorse, discount, execute and issue promissory note, drafts, bills of exchange, warrants, bonds, debentures, and other negotiable or transferable instruments and evidences of indebtedness whether secured by mortgage or otherwise, as well as to secure the same by mortgage or otherwise, so far as may be permitted by the laws of the State of Idaho.

(c) To perform, repair, service, and do any other type of work describable on boats, motors, trailers, cars, and any other type of vehicle known to mankind which requires repair or service maintenance thereon.

(d) To guarantee, purchase, hold, sell, assign, transfer, mortgage, pledge, or otherwise dispose of the shares of the capital stock of, or any bonds, securities, or evidences of indebtedness created by, any other corporation or corporations of this state or any other state, county, nation, or government, and while owner of said stock, to exercise all the rights, powers, and privileges of ownership, including the right to vote thereon, to the same extent as natural persons might or could do.

(e) To do any or all of the things herein set forth to the same extent as natural persons might or could do in any part of the world, as principals, agents, contractors, trustees, or otherwise, and either alone or in company with others.

(f) To make contracts and guarantees and incur liabilities, borrow money at such rates of interest as the corporation may determine, issue it's notes, bonds, and other obligations, and secure any of it's obligations by mortgage or pledge of all or any of it's property, franchise and income.

(g) To transact any and all business which the Board of Directors shall find will be in aid of governmental policy.

(h) To have and exercise all powers necessary or convenient to effect its purpose.

To do any and all lawful acts of any and all description known to mankind and body politic in nature which would fall or come within the Idaho Business Corporate Act.

The objects and purposes specified in the foregoing clauses shall, except where otherwise expressed, be in no way limited or restricted by reference to, or inference from the terms of any other clause in these Articles of Incorporation, but the objects and purposes specified in each of the foregoing clauses of this Article shall be regarded as independent objects and purposes.

ARTICLE IV.

REGISTERED OFFICE

The address of the initial registered office of the corporation is 1100 E. Lakeshore Drive, Coeur d' Alene, Idaho 83814. The name of the initial registered agent at such address is DOHN ROBERT JOHNSON.

ARTICLE V.

STOCK

The total authorized number of shares shall be 100,000 and their par value per share shall be \$1.00. All stock shall be of the same class. Such stock may be issued from time to time without action by the stockholders for such consideration as may be fixed from time to time by the Board of Directors.

All shares shall have equal rights and voting powers in this corporation.

ARTICLE VI.

DEBTS

The private property of the stockholders may not be subject to the payment of corporate debts to any extent whatsoever.

ARTICLE VII.

BOARD OF DIRECTORS

The number of directors constituting the initial Board of Directors of the corporation is two (2), with such other number as shall be established by the By-Laws of this corporation, and the names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders until their successors are elected and shall qualify are:

Dohn Robert Johnson
E. 1100 Lakeshore Drive
Coeur d' Alene, Idaho 83814

Elizabeth Misner Johnson
E. 1100 Lakeshore Drive
Coeur d' Alene, Idaho 83814

ARTICLE VIII.

INCORPORATORS

The name and address of each incorporator is:

Dohn Robert Johnson

E. 1100 Lakeshore Drive
Coeur d' Alene, Idaho 83814

ARTICLE IX.

TRANSFER OF STOCK

No common stock of this corporation shall be transferred on the books of the corporation to anyone not a stockholder or an heir of an stockholder without the written consent of all common stockholders, or unless the common stock shall first be offered for sale to the corproation and secondly to each one of the other common stockholders of this corporation at a price and by a method to be determined by the rules and procedures outlined in the By-Laws of this corporation. The By-Laws of this corporation shall further prescribe the rules and regulations as to the formalities and procedures to be followed in effecting the transfer of common stock to anyone other than a common stockholder. On the face of each and every certificate of stock issued by this corporation shall be printed a notice as follows:

"The transferability of this stock is limited
and subject to specific provisions in the
Articles of Incorporation of this corporation".

ARTICLE X.

The Directors shall have the power to make and to alter or amend the By-Laws, to fix the amount to be reserved as working capital and to authorize and cause to be executed mortgages and liens without limit as to the amount upon the property and franchise of this corporation.

ARTICLE XI.

The method and manner of holding Directors meetings and stockholders meetings, and the authority and duties of each of the officers of the corporation and all other manners for management and control of the corporation shall be determined by the By-Laws of this corporation and by the laws of the State of Idaho.

We, the undersigned incorporators, for the purpose of forming a corporation under the laws of the State of Idaho, do make, file and record this certificate and do hereby certify that the facts herein stated are true; and we have accordingly hereunto set our respective hands and seals.

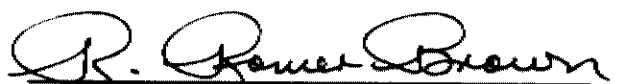
DATED this 21ST day of September, 1988.


DOHN ROBERT JOHNSON

STATE OF Idaho)
County of Cootenai) (ss

On this 21ST day of September, 1988, before me a Notary Public in and for said State personally appeared DOHN ROBERT JOHNSON, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same.

WITNESS my official seal.


NOTARY PUBLIC FOR:
Residing at: Coles d'Alene
My Commission Expires: 1/27/1993