



**CERTIFICATE OF INCORPORATION
OF**

RGL CORPORATION

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: December 9, 1986



Pete T. Cenarrusa

SECRETARY OF STATE

by: *[Signature]*

REC-
SEC.

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ARTICLES OF INCORPORATION
OF
RGL CORPORATION

The undersigned, acting as incorporator under the provisions of the Idaho Business Corporation Act, adopts the following Articles of Incorporation:

1. NAME. The name of the corporation is: RGL CORPORATION.
2. DURATION. The period of its duration is perpetual.
3. PURPOSES. The purpose for which the corporation is organized is the transaction of any or all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.
4. STOCK. The corporation shall have the authority to issue one hundred thousand (100,000) shares of capital stock, all of one (1) class, without par value.
5. ADDRESS. The address of the initial registered office of the corporation is:

Post Office Address: P. O. Box 753
Ketchum, ID 83340

Street Address: Val D' Sol Condominiums
Unit 27
Sun Valley Road
Sun Valley, ID 83353

The name of the initial registered agent of the corporation, at the above address is:

Steven Giacobbi

6. INITIAL DIRECTORS. One person shall constitute the initial board of directors of the corporation, Steven Giacobbi, who shall serve as sole director until the first annual meeting of shareholders or until his successor has been elected and qualified. The name and address of the initial director is:

Steven Giacobbi
P. O. Box 753
Ketchum, ID 83340

7. INCORPORATORS. The name and address of the incorporator is:

Steven Giacobbi
P. O. Box 753
Ketchum, ID 83340

8. SUBCHAPTER "S" STATUS. The corporation shall qualify for treatment under the Internal Revenue Code and its supporting regulations as an "electing small business corporation."

IN WITNESS WHEREOF I have hereunto set my hand
this 8th day of December, 1986.


STEVEN GIACOBBI

STATE OF IDAHO)
) ss.
COUNTY OF BLAINE)

On this 8th of December, 1986, before me, a Notary Public in and for said State, personally appeared STEVEN GIACOBBI, known to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

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

(seal)

Robert M. White
NOTARY PUBLIC FOR IDAHO
Residing at Ketchikan
Commission Expires Lifetime

R2/sf