

State of Idaho

Department of State

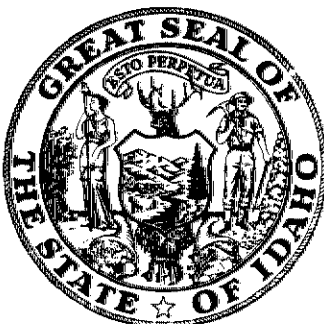
CERTIFICATE OF INCORPORATION OF

T & D SALES, INC.
File number C 118983

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: April 7, 1997



Pete T. Cenarrusa
SECRETARY OF STATE

By *Natalie Lomb*

**ARTICLES OF INCORPORATION
OF
T & D SALES, INC.**

We the undersigned, persons acting as incorporators under the IDAHO REVISED BUSINESS CORPORATION ACT, adopt the articles of Incorporation for such Corporation.

ARTICLE I

The name of the Corporation is T & D Sales, Inc.

ARTICLE II

The purpose for which the corporation is organized is to engage in all aspects of installation of exhaust, brakes, and hitches. The corporation shall further have unlimited power to engage in and do any lawful act concerning any and all lawful business for which the corporations may be organized under the IDAHO BUSINESS CORPORATION ACT and any amendments thereto.

ARTICLE III

The corporation shall have authority to issue One Hundred (100) shares of stock which stock shall be one class only, which shall be common stock and will have no par value. The common stock shall have unlimited voting rights provided in the IDAHO REVISED BUSINESS CORPORATION ACT.

ARTICLE IV

The address of the corporation's initial registered office shall be:

427 Park Avenue
Lewiston, Idaho 83501

The corporation's initial registered agent at such address shall be:

Thad R. Blood

I hereby acknowledge and accept appointment as corporation registered agent


Signature

IDAHO SECRETARY OF STATE
DATE 03/31/1997
0900 78000 2
CK #: 5183854 CUST# 79020
CORP 1@ 100.00= 100.00
EXPEDITE C 1@ 20.00= 20.00

#: C

ARTICLE V

There will be no Board of Directors at this time.

ARTICLE VI

The names and address's of the incorporators are:

President

Thad R. Blood
427 Park Avenue
Lewiston, Idaho 83501

Secretary/Treasurer

Dyana G. Blood
427 Park Avenue
Lewiston, Idaho 83501

In Witness Whereof, We, Thad R. Blood and Dyana G. Blood have executed these Articles of Incorporation in duplicate this Third day of April 1997, and say:

That they are all incorporators herein; that they have read the above and foregoing Articles of Incorporation; know the contents thereof and that the same is true to the best of their knowledge and belief, excepting as to matters herein alleged upon information and belief and as to those matters they believe to be true.


Thad R. Blood


Dyana G. Blood