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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

C & T USED CARS, INC.

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, natural persons of legal age and citizens of the United States of America, 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 duplicate:

ARTICLE I.

The name of this corporation is C & T USED CARS, INC.

ARTICLE II.

The duration of this corporation shall be perpetual.

ARTICLE III.

The location and post office address of the registered office of this corporation in the State of Idaho is 425 West Third, Moscow, Idaho 83843; and the name of the registered agent of the corporation at that address is Chuck McDonell.

ARTICLE IV.

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

The total number of shares of capital stock this corporation shall be authorized to issue is 25,000

The par value of each of the shares of

shall be TEN DOLLARS (\$10.00).

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The aggregate par value of the shares of the corporation shall be TWO HUNDRED FIFTY THOUSAND DOLLARS (\$250,000.00).

The stock of the corporation shall be non-assessable.

ARTICLE V.

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

For the transaction of all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

To lease, purchase, or otherwise secure, acquire, own, hold, manage, improve, use, operate, sell, assign, transfer, rent, lease, convey and otherwise deal with and in real and personal property of every kind, type and description.

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

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

To borrow money without limitation as to the amount for any purpose or purposes of the 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 obligations by mortgage, pledge, deed, indenture, agreement, trust deed, or by other lien upon, assignment of, or agreements in regard to, all or any part of the property, rights, or pledges of the corporation wheresoever situated, whether now owned or hereafter to be acquired.

To do all and everything necessary, suitable or proper for the accomplishment of any of the purposes or the attainment of any of the objects or the furtherance of any of the powers hereinabove 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 or proper to or connected with any or all of the objects or purposes in this article mentioned or in any part or parts thereof, provided that the same shall not be inconsistent with the laws and statutes of the State of Idaho or of any state wherein this corporation shall engage in business.

To engage in business and to exercise its objects, purposes and powers within and without the State of Idaho.

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 purposes and powers, and the enumerations of specific purposes and powers shall not be construed to limit or restrict in any manner the meaning or general terms and purposes of the general powers of the corporation; nor shall the expression of one thing be deemed to exclude another, although it be in 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 or any other state or states wherein this corporation shall engage in business.

The word "person" used in this article shall include a partnership, association and/or corporation; and the word "person" used in this article shall include partnerships, associations and/or corporations.

ARTICLE VI.

This corporation shall have the power and authority to buy or otherwise acquire its own stock and to hold the same as treasury stock and to sell or otherwise dispose of the same.

ARTICLE VII.

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

<u>Name of Incorporators:</u>	<u>Post Office Address:</u>	<u>Number of Shares Subscribed:</u>
Tom Taylor	4296 Zeitler Rd. Moscow, ID 83843	1
Chuck McDonell	2104 Robinson Park Rd. Moscow, ID 83843	1

ARTICLE VIII

That the persons whose names and addresses appear as incorporators in Article VII above are the initial directors named by the incorporators of this corporation to serve until the first election of directors of this corporation.

IX.

Without in any way limiting the provisions of Idaho law, the private property of the shareholders of the corporation shall not be subject to the payment of corporate debts to any extent whatever, and the shares of the corporation shall not be subject to assessment for the purpose of paying expenses, conducting business, or otherwise paying debts or discharging obligations of the corporation.

IN WITNESS WHEREOF, we, the undersigned, have hereunto set our hands this 6th day of March, 1998.



 TOM TAYLOR



 CHUCK McDONELL

STATE OF IDAHO)
) ss.
County of Latah)

On this 6th day of March, 1998, before me, the undersigned, a Notary Public in and for said state, personally appeared TOM TAYLOR and CHUCK McDONELL, known to me to be the persons whose names are subscribed to the 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 in
Latah County.

My commission expires: April 19, 1999