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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

JIMS 'LIL' TRACTOR COMPANY

The undersigned individual, desiring to form a corporation in accordance with Title 30, Chapter 1, Idaho Code, does hereby submit the following Articles of Incorporation.

**ARTICLE ONE
NAME**

The name of the corporation shall be JIMS 'LIL' TRACTOR COMPANY.

**ARTICLE TWO
PURPOSES**

The purposes for which the corporation is organized are as follows:

- (1) To engage in the business of selling small tractors and related implements; and
- (2) To engage generally in the business of a corporation as the same is now and hereafter defined by statute, rule and regulation, and in connection therewith to own property, to enter into contracts, and to transact any lawful business related thereto;
- (3) That the corporation be designated as a subchapter S corporation in accordance with IRS regulations.

**ARTICLE THREE
PRINCIPAL OFFICE AND AGENT**

**ARTICLE FIVE
STOCK**

The total number of shares of stock which the corporation has authority to issue is ten thousand (10,000) shares, which shall not be divided into classes; all of such shares are without par value. The issuance and transfer of such shares shall be subject to the restrictions and limitations of Idaho Code.

**ARTICLE SIX
INCORPORATOR**

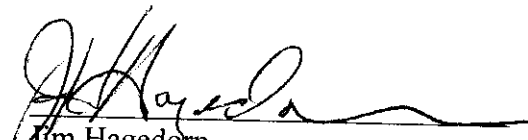
The name and address of the Incorporator is Jim Hagedorn, 1008 Main Street, Viola, Idaho 83872.

**ARTICLE SEVEN
DURATION**

The duration of the corporation shall be perpetual.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on the 18 day of December, 2000.

Incorporator:


Jim Hagedorn

Address:

1008 Main Street
Viola, Idaho 83872