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SECRETARY OF STATE
STATE OF IDAHO

ARTICLES OF INCORPORATION

OF

MAGIC VALLEY TIRE OF RUPERT, INC

IDAHO SECRETARY OF STATE

11/23/1998 09:00
S: 7031 CI: 106373 MI: 163892
P 100.00 = 100.00 CORP # 4

0124398

The undersigned, acting as incorporators of Magic Valley Tire of Rupert, Inc., a corporation under the Idaho Business Incorporation Act as amended in 1997, adopt the following Articles of Incorporation for such corporation:

FIRST: The name of the corporation is Magic Valley Tire of Rupert, Inc.

SECOND: The period of its duration is perpetual.

THIRD: The purpose or purposes for which the corporation is organized are:

(1) To engage in the buying and selling, at wholesale and retail, of new, used and recapped automobile, motor vehicle, truck, tractor, farm equipment and equipment tires of all kinds and descriptions and the conducting of general business of vulcanizing, reinforcing, rebuilding and repairing tires of all kinds and descriptions, to engage in the manufacture and distribution of tires of all kinds and related equipment; to manufacture and distribute general automobile parts and accessories of all types, and such other and further objects as may be necessary and incidental to the carrying on of such business, including the buying, leasing, holding, releasing, selling and conveying the real estate necessary or proper in connection with the business.

(2) To carry on any other kind of business or business activities that the shareholders may from time to time deem to be advisable or proper in connection with the business.

(3) To operate as a member dealer in conjunction with the Les Schwab Tire Center organization headquartered in Prineville, Oregon.

(4) To transact any and all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act as amended in 1997 and as may be amended hereinafter.

FOURTH: The aggregate number of shares which the corporation shall have authority to issue is:

<u>TYPE</u>	<u>NUMBER</u>	<u>PAR</u>	<u>AGGREGATE</u>
Common	10,000	1.00	\$10,000.00

FIFTH: Provisions denying preemptive rights are: None.

SIXTH: Provisions for the regulation of the internal affairs of the corporation are there shall be no Board of Directors for the corporation. The shareholders of the corporation shall serve as the managing or governing body of the corporation and shall be responsible for the regulation of the internal affairs of the corporation.

SEVENTH: The address of the initial registered office of the corporation is 724 Scott Avenue, Rupert, Idaho 83350, and the name of the initial registered agent at such address is Layne J. Rutschke.

EIGHTH: The name and address of each incorporator is:

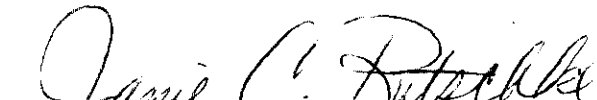
<u>NAME</u>	<u>ADDRESS</u>
Layne J. Rutschke	P.O. Box M Rupert ID 83350
Janie C. Rutschke	P.O. Box M Rupert ID 83350

Ernest Rutschke

1701 D Street
Rupert ID 83350

DATED This 31 day of October, 1998.



LAYNE J. RUTSCHKE


JANIE C. RUTSCHKE


ERNEST RUTSCHKE

STATE OF IDAHO)
 : ss
County of Minidoka)

I, Marlene Fredrickson, a notary public, do hereby certify that on this 31 day of October, 1998, personally appeared before me LAYNE J. RUTSCHKE, JANIE C. RUTSCHKE and ERNEST RUTSCHKE, who, being by me first duly sworn, declared that they are the incorporators of MAGIC VALLEY TIRE OF RUPERT, INC., that they signed the foregoing instrument as incorporators of the corporation, and that the statements therein contained are true.


Notary Public for State of Idaho
Residing at Rupert, Id
My Commission Expires: 10-12-2000



Magic Valley Tire, Inc. II
501 S. Lincoln
Jerome, ID 83338

98 OCT 14 AM 9:07
SECRETARY OF STATE
STATE OF IDAHO

Valerie L. Weinreich, Corp. Division
Idaho Secretary of State
P.O. Box 83720
Boise, Id 83720-0080

Dear Ms. Weinrich:

RE: Magic Valley Tire of Buhl, Inc.
Magic Valley Tire of Paul, Inc.
Magic Valley Tire of Rupert, Inc.

Please accept this letter as authorization by Magic Valley II, Inc. for the creation of three new corporate entities using the names as set forth above. I am giving this authorization at the request of Michael H. Felton, Sr., the attorney for Magic Valley Tire, Inc., who is in the process of incorporating three new corporations as named hereinabove.

Very truly yours,

A handwritten signature in cursive script that reads "Michael J. Higley".

Michael J. Higley
President