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State of Idaho

Department of State

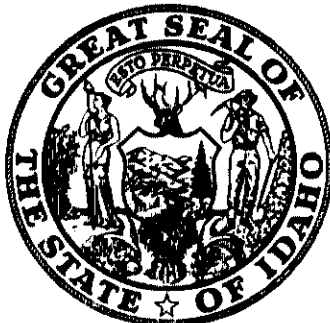
CERTIFICATE OF INCORPORATION OF

MESSERSMITH AUCTION CO., INC.

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: September 20, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

RECEIVED
SEC. OF STATE
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ARTICLES OF INCORPORATION
OF
MESSERSMITH AUCTION CO., INC.

KNOW ALL MEN BY THESE PRESENTS:

1. The name of the corporation is Messersmith Auction Co., Inc.
2. The period of its duration is perpetual.
3. Its purpose is to transact any and all lawful business for which a corporation may be incorporated, including but not limited to the operation of an auction business.
4. It shall have authority to issue 100 common shares, all of one class, with no par value.
5. The address of its initial registered office is P.O. Box 231 (1229 Lynwood Mall) Twin Falls, Idaho 83303-0231. The name of its initial registered agent at such address is Randall T. Musser.
6. The number of directors constituting its initial Board of Directors is two (2). The names and addresses of the initial board of directors are:

Randall T. Musser
P.O. Box 231
Twin Falls, Idaho 83303-0231

Sandra D. Musser
P.O. Box 231
Twin Falls, Idaho 83303-0231

7. The name and address of the incorporator is:

Randall T. Musser
P.O. Box 231
Twin Falls, Idaho 83303-0231

IN WITNESS WHEREOF, I have hereunto set my hand this 16
day of August, 1993.


RANDALL T. MUSSER

STATE OF IDAHO)
) ss.
County of Twin Falls)

On this 16 day of ~~August~~ ^{SEPT}, 1993, before me, the undersigned, a Notary Public in and for said County and State, personally appeared RANDALL T. MUSSER, known or identified to me 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 on the day and year in this certificate first above written.

Merrine L. Otero
NOTARY PUBLIC FOR IDAHO
Residing at Twin Falls Id
My commission expires 10-16-98