State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

MARSING AG PAYROLL SERVICE, INC. File number C 118366

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 MARSING AG PAYROLL SERVICE, INC. duly signed pursuant to the provisions of the Idaho Nonprofit 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: February 20, 1997

OF THE SERVICE OF THE

Pite of Cenarrusa SECRETARY OF STATE

By alisa Hartley

ARTICLES OF INCORPORATION OF

MARSING AG PAYROLL SERVICE, INC.

FEB 20 G 31 M '97

KNOW ALL MEN BY THESE PRESENTS: THAT WE, The undersigned, being each full age citizens of the United States of America, do hereby certify that we have associated ourselves together for the purpose of forming a non-profit corporation under the laws of the State of Idaho, pertaining thereto, to wit: Idaho Code Sections 30-301, et seq, and hereby adopt the following ARTICLES OF INCORPORATION:

ARTICLE I

The name of this corporation shall be Marsing Ag Payroll Service, Inc.

ARTICLE II

The duration of this corporation shall be perpetual.

ARTICLE III

The objectives and purposes of this corporation shall be and are as follows:

1. To act as a non-profit corporation as defined under Idaho

Code as above specified and section 501(c)(3) of the Internal

Revenue Code of 1954, as amended for charitable, benevolent,

religious, eleemosynary and missionary purposes. Upon the winding

up and dissolution of this corporation, after paying or adequately

providing for the debts and obligations of the organization, the

remaining assets shall be distributed to a non-profit fund,

INVALIDATION OF STATE

formed from or corporation which has established PAJE +92/22/emby97

OGOO

states and obligations of the Internal Revenue.

F SIME 397

ARTICLES OF INCORPORATION - 1

#

- 2. To acquire by purchase, lease or otherwise, lands and interests in lands and to own, hold, improve, develop and manage any real estate so acquired; and to erect or cause to be erected on any lands owned, held or occupied by the corporation any buildings or other structures with their appurtenances; and to manage, operate, lease, rebuild, enlarge, alter or improve buildings or structures now or hereafter erected on any lands so owned, held or occupied. To encumber or dispose of any lands or interests in lands, buildings or other structures at any time owned or held by the corporation.
- 3. To acquire by purchase, lease, manufacture or otherwise any personal property deemed necessary or useful in the equipment, improvement, development or management of any property, real or personal, at any time owned or in any way held by the corporation. To invest, trade, deal, encumber or dispose of any personal property deemed beneficial to the corporation.
- 4. To conduct any lawful business in the State of Idaho or any other state, territory, the District of Columbia, colony or protectorate of the United States of America and in any foreign country, provided that such business is in accord with the purposes allowable for a person qualifying as a non-profit corporation under section 501(c)(3) of the Internal Revenue Code of 1954, as amended. To have one or more offices or places of business within or without the State of Idaho and to carry out any lawful business authorized in these Articles outside of the State of Idaho.
- 5. To perform any act with the power and capacity possessed by a natural person and to so perform any acts necessary to accomplish

any lawful purpose of the corporation.

6. To exercise any lawful power now or hereafter conferred upon non-profit corporations by the laws of the State of Idaho.

It is expressly provided that the above and foregoing enumeration of powers, purposes and objects of the corporation shall not be exclusive nor limit or restrict the general powers of the corporation as allowed by the laws of the State of Idaho.

ARTICLE IV

The location of the registered office of this corporation within the State of Idaho shall be: 1/4 Mile South Hwy 78, Marsing, Owyhee County, Idaho 83639. The initial registered agent for the corporation shall be Robert Troxel, at the same address as that of the registered corporate office listed immediately preceding.

ARTICLE V

The corporation shall be authorized to issue one class of memberships in the corporation, and must do so without regard to race, creed, religion, sex or age.

ARTICLE VI

Upon dissolution of this corporation, any and all assets then held by this corporation shall devolve to and become the assets of a person or organization which qualifies under the Internal Revenue Code of 1954, as amended, as a non-profit, charitable institution. This corporation shall forever be operated as a non-profit, charitable institution as defined by the Internal Revenue Code of 1954, as amended, and the Regulations thereto pertaining. No assets or property of any nature owned or held in

any way by this corporation shall ever inure to the benefit of any individual or person who is a member of or in any way related to the members of this corporation.

ARTICLE VII

The incorporator has determined and appointed that he shall act as the initial board of directors of the corporation.

The incorporator is:

NAME	ADDRESS
Robert Troxel	P.O. Box 249 Marsing, ID 83639

The said incorporator is of full age and is a citizen of the United States of America.

ARTICLE VIII

The corporation shall be managed by a Board of Directors, governed by the by-laws of the corporation. The Board of Directors shall consist of not less than one nor more than twelve members. The names and addresses of the initial Board of Directors are listed below and they shall so serve until the first election of directors.

ADDDDGG

NAME	ADDRESS
Paul Rasgorshek	13675 Colter Rd. Caldwell, ID 83605
Vernon Pecht	18233 Malt Rd. Caldwell, ID 83605
Morris Giedd	Rt. 1 Box 208 Marsing, ID 83639
John Krzesnik	27402 Boehner Rd. Wilder, ID 83676

30 % NATE:

Cleo R. Miller

1910 S. Middleton Rd.

Nampa, ID 83686

Dick McIntyre

18010 Map Rock Rd. Caldwell, ID 83605

Dave Clapier

Rt 1 Box 168

Marsing, ID 83639

Robert Troxel

P.O. Box 249 Marsing, ID 83639

ARTICLE IX

Amendment of these Articles shall be accomplished as now or hereafter prescribed by the laws of the State of Idaho thereto.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this

12 day of February, 1997.

Robert Troxel

STATE OF IDAHO) : ss.

County of Owyhee)

On this (25 day of February, 1997, before me, the undersigned Notary Public in and for said State, personally appeared Robert Troxel known 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 the day and year in this certificate first above written.

(Seal)

Notary Public for Idaho

Residing at

My Commission Expires 1 - 25-00