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CERTIFICATE OF INCORPORATION OF

RASMUSSEN EQUIPMENT OF IDA	10, INC
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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: March 13, 1986



SECRETARY OF STATE

by:_____

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ARTICLES OF INCORPORATION

of

RASMUSSEN EQUIPMENT OF IDAHO, INC.

The undersigned acting as an incorporator under the Idaho
Business Corporation Act, hereby adopts the following Articles of
Incorporation for such corporation:

ARTICLE I

Corporate Name

The name of the Corporation is RASMUSSEN EQUIPMENT OF IDAHO, INC.

ARTICLE II

Duration of the Corporation

The period of the duration of this Corporation is perpetual.

ARTICLE III

Purpose

The general purposes and objectives for which the Corporation is organized are: (a) to buy, sell, rent, lease and repair heavy duty construction equipment and (b) to transact all lawful business for which corporations may be incorporated under the Idaho Business Corporation Act.

ARTICLE IV

Shares

The aggregate number of shares which this Corporation shall have authority to issue is 50,000 shares of common stock of a par value of \$1.00 per share. All shares of common stock of this Corporation shall be of the same class and shall have the same rights and preferences. Fully paid shares of common stock of this Corporation shall not be liable to any further call or assessment.

ARTICLE V

No Pre-emptive Rights

The authorized shares of common stock of this Corporation may be issued at such time, upon such terms and conditions, and for such consideration as the Board of Directors of this Corporation shall determine. The shareholders shall have no pre-emptive rights to acquire unissued shares of common stock of this Corporation.

ARTICLE VI

Voting of Shares

As to all actions to be voted on by the shareholders, each holder of common stock of the Corporation shall be entitled to one vote for each share of such stock standing in his name on the

books of the Corporation. The shareholders shall not be entitled to accumulate votes for the purpose of electing directors.

ARTICLE VII

Commencing Business

This Corporation shall not commence business until consideration of a value of at least One Thousand Dollars (\$1,000.00) is received by this Corporation for the issuance of its shares of common stock.

ARTICLE VIII

By-Laws

The Directors shall and the shareholders may adopt By-Laws which are not inconsistent with law or these Articles of Incorporation for the regulation and management of the affairs of this Corporation. The By-Laws may be amended from time to time, or repealed, pursuant to law.

ARTICLE IX

Registered Office and Agent

The address of this Corporation's initial registered office and the name of its original registered agent at such address is Patrick E. Tilman, 801 West Amity, Boise, Idaho 83705.

ARTICLE X

Directors

The number of Directors constituting the initial Board of Directors of this Corporation is three (3), and subsequent to the organizational meeting of this Corporation, the number of directors shall be determined by the By-Laws of this Corporation. The names and addresses of the persons who are to serve as Directors until the First Meeting of the Shareholders of this Corporation or until their successors are elected and qualified, are:

Richard F. Rasmussen 2880 Kentucky Avenue Salt Lake City, Utah 84117

Lawrence LeRoy DuPaix 1186 Beverly Way Bountiful, Utah 84010

Robert C. Rasmussen 5307 Baywood Circle Salt Lake City, Utah 84117

ARTICLE XI

Incorporators

The name and address of the incorporator is:

Dean C. Andreasen 505 East 200 South, Suite 400 Salt Lake City, Utah 84102

ARTICLE XII

Officers and Directors Contracts

No contract or other transaction between this Corporation and any other corporation shall be affected by the fact that a Director or Officer of this Corporation is interested in, or is a director or other officer of such other corporation. Any Director, individually or with others, may be a party to, or may be interested in any transaction of this Corporation or any transaction in which this Corporation is interested. No contract or other transaction of this Corporation with any person, firm or corporation shall be affected by the fact that any Director of this Corporation is (a) a party to, or is interested in, such contract, act or transaction, or (b) in some way connected with such person, firm or corporation. Each person who is now or may become a Director of this Corporation is hereby relieved from and indemnified against liability that might otherwise obtain in the event such Director contracts with this Corporation for the benefit of himself or any firm, association or corporation in which he may be interested in any way, provided said Director acts in good faith.

EXECUTED this //// day of March, 1986, with the undersigned acknowledging and declaring that the statements are true under penalties of purjury.

INCORPORATOR:

SILAN ((1) DEAN C ANDR