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ARTICLES OF INCORPORATION  
SECRETARY OF STATE  
STATE OF IDAHO

1. The name of the corporation is: G & L Land & Livestock, Inc.
2. The period of its duration is perpetual.
3. Its purpose is to transact all business not forbidden by law.
4. It shall have authority to issue 100 shares, all of one class, without par value.
5. The address of its initial registered office is:

The name of its initial registered agent at such address is: George Kimmes, 1819 South 2200 East, Gooding, Idaho 83330.

6. No contract or other transaction between the corporation and any other corporation, whether or not a majority of the shares of the capital stock of such other corporation is owned by the corporation, and no act of the corporation shall in any way be affected or invalidated by the fact that and of the Directors of the corporation are pecuniarily or otherwise interested in, or are directors of or officers of, such other corporation and director individually, or any firm of which a director may be a member, may be pecuniarily or otherwise interested in, any contract or transaction of the corporation, provided that the fact that he or such firm as is so interested shall be disclosed or shall have been known to the Board of Directors; and, any director of the corporation who is also a director of or officer of such other corporation or who is so interested may be counted in determining the existence of a quorum at any meeting of

ARTICLES OF INCORPORATION -1-

IDAHO SECRETARY OF STATE  
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the Board of Directors of the Corporation which shall authorize any such contract or transaction with like force and effect as if he were not such director or officer of such other corporation or not so interested.

7. The number of directors constituting its initial Board of Directors is two (2), whose names and addresses are:

George Arkoosh  
2159 East 1700 South  
Gooding, Idaho 83330


Larry Kimmes  
1819 South 2200 East  
Gooding, Idaho 83330

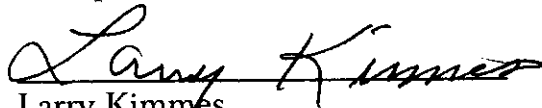
8. The name and address of each incorporator is:

George Arkoosh  
2159 East 1700 South  
Gooding, Idaho 83330

Larry Kimmes  
1819 South 2200 East  
Gooding, Idaho 83330

DATED this 2 day of April, 2002.

  
George Arkoosh  
Incorporator

  
Larry Kimmes  
Incorporator