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State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

IDAHO EQUIPMENT DISTRIBUTORS, 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: November 23, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *Anna Seibel*

ARTICLES OF INCORPORATION
OF

IDAHO EQUIPMENT DISTRIBUTORS, INC.

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We, the undersigned, being natural persons of full age, and citizens of the United States or of its territories or possessions, have this day executed these Articles for the purpose of forming a private corporation under the laws of the State of Idaho and to that end hereby adopt these Articles of Incorporation as follows:

ARTICLE ONE
NAME OF CORPORATION

The name of the corporation is Idaho Equipment Distributors, Inc.

ARTICLE TWO
PURPOSE OF INCORPORATION

The nature of the business and the objects and purposes to be transacted, promoted, and carried on by the corporation is to engage in the business of owning, buying, selling and leasing of farm equipment both new and used.

To transact any or all lawful business for which corporations may be incorporated under the "Idaho Business Corporation Act" as it is presently constituted or may hereinafter be amended.

ARTICLE THREE
DURATION

The duration of the corporation is perpetual.

ARTICLE FOUR
REGISTERED AGENT AND REGISTERED OFFICE

The initial registered agent of the corporation shall be Albert Brown, and the initial registered office shall be located at 295 South State, Rigby Idaho 83442

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ARTICLE OF INCORPORATION
IDAHO EQUIPMENT ASSOCIATES

ARTICLE FIVE STOCK

The total number of par value shares which the corporation shall have authority to issue is 1000 shares each having a par value of \$100.00. The aggregate par value of the total authorized number of par value shares is \$100,000. There are no authorized shares without par value.

The stock of the corporation is divided into 1,000 shares of a single class, each share having equal rights and each share having one vote. All stock when fully paid for shall be non-assessable.

ARTICLE SIX BOARD OF DIRECTORS & BY LAWS

The corporation shall have the power to established a Board of Directors and adopt appropriate By-Laws of the corporation. The Board of Directors shall have the authority to amend the By-Laws of the corporation by a vote of the majority of the Board of Directors. However, the Board of Directors shall not have the power to sell the business nor to sell a significant part of the corporation assets without first obtaining the approval of two-thirds (2/3) of the shareholders in the corporation. Each member of the Board of Directors need not be a shareholder of the corporation.

The original member of the Board of Directors who shall serve until the first regular meeting of the shareholders or until his successor shall qualify is:

**Albert E. Brown, President & Treasurer
Jed Young, Vice-President & Secretary**

ARTICLE SEVEN INCORPORATION

The name and address of the incorporators are:

**Albert E. Brown, President & Treasurer
1537 W 2000 South
Rexburg, Idaho 83440**

Jed Young, Vice-President & Secretary
308 Evergreen Dr.
Idaho Falls, ID 83401

Executed in duplicate this 17 day of November,
1993.



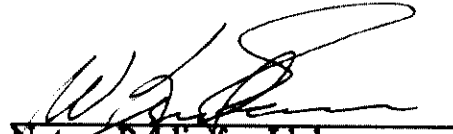
Al Brown
Incorporator



Jed Young
Incorporator

STATE OF IDAHO)
 ss
COUNTY OF MADISON)

On this 17th day of November, 1993, before me, a Notary Public in and for said State, personally appeared Albert Brown and Jed Young known to me to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same.



Notary Public for Idaho
Residing at: Reynolds
My Commission Expires: 11/12/94