

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

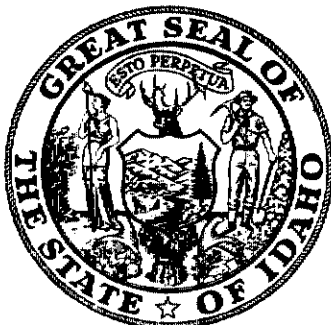
EMERALD ENGINE REBUILDERS, INCORPORATED

File number C 111239

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: July 3, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *Ana Seike*

JUL 3 8 50 AM '95
 SECRETARY OF STATE
 STATE OF IDAHO

**ARTICLES OF INCORPORATION
 OF
 EMERALD ENGINE REBUILDERS, INCORPORATED.**

ARTICLE I.

The name of the Corporation shall be Emerald Engine Rebuilders, Incorporated.

ARTICLE II.

The period of duration shall be perpetual.

ARTICLE III.

The purposes for which the Corporation is organized shall be conducting the business of rebuilding of engines, and shall include the transaction of any or all lawful business for which corporations may be incorporated under the laws of the State of Idaho.

ARTICLE IV.

The aggregate number of shares of which the Corporation shall have authority to issue shall be ten thousand (10,000) shares of common stock, without nominal or par value per share.

ARTICLE V.

The internal affairs of the Corporation shall be governed by

IDAHO SECRETARY OF STATE
 7/3/95 9:00:00 AM
 Customer # 47679
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ARTICLES OF INCORPORATION - 1

CORPORATION PROFIT

1 @ 100.00 = 100.00

the duly-adopted bylaws of the Corporation.

ARTICLE VI.

The address of the Corporation's initial registered office shall be 900 Bonner Mall Way, Sandpoint, Idaho 83864, with a mailing address of 900 Bonner Mall Way, Sandpoint, Idaho 83864; the name of the Corporation's initial registered agent at such address is BRYAN EGLAND.

ARTICLE VII.

The number of directors constituting the initial Board of Directors shall be two (2); the names and addresses of the persons who are to serve as Directors until the first annual meeting of shareholders, or until their successors be elected and qualified, are Bryan Egland, of 2240 Ontario Street, Sandpoint, Idaho 83864; and, Todd Egland, of 2270 Ontario Street, Sandpoint, Idaho 83864.

ARTICLE VIII.

The name and address of the incorporator are Steve Smith, Esq., Attorney at Law, P.O. Box C, Sandpoint, Idaho 83864.

DATED: June 26, 1995.

-BY: Steve Smith
Steve Smith,
Incorporator

STATE OF IDAHO)
 ss
County of Bonner)

On this 26 day of June, 1995, before me the undersigned,
a Notary Public in and for said State, personally appeared STEVE
SMITH, 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 seal the
day and year first above written.

Peggy D. Self
Notary Public - State of Idaho
Residing at Sandpoint therein.
My commission expires: 7-30-99.

F: Emerald Articles