

**CERTIFICATE OF INCORPORATION
OF**

TAYLOR & SONS, 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: June 7, 1988



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION

OF

TAYLOR & SONS, INC.

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KNOW ALL MEN BY THESE PRESENTS, That I, the undersigned, citizen of the United States of America, of full legal age, for the purpose of forming a corporation under the laws of the State of Idaho, and to that end I hereby adopt Articles of Incorporation, as follows:

ARTICLE I:

The name of this corporation is, and shall be, TAYLOR & SONS, INC.

ARTICLE II:

That the purposes for which it is formed are as follows:

1. To acquire by purchase, lease, or otherwise and to improve and develop real property. To erect dwellings, apartment houses, and other buildings, private or public, of all kinds, and to sell or rent the same. To lay out, grade, pave, and dedicate roads, streets, avenues, highways, alleys, paths, walks, parks, and playgrounds. To buy, sell, mortgage, exchange, lease, let, hold for investment or otherwise, use and operate real estate of all kinds, improved or unimproved, and any right or interest therein.

2. To purchase or otherwise acquire, own, hold, lease, sell, exchange, assign, transfer, mortgage or otherwise dispose of, and to invest, trade and deal in and with real property, and any and all interests therein.

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3. To build houses or other buildings of every kind and character, either for sale or lease or on contract or otherwise; to lay out, subdivide, resubdivide, and plat tracts of land and sell the same, either by such subdivision or resubdivision; and to improve lands laid out, subdivide or resubdivide, grade, oil and improve streets, alleys, parks, and other places, and sidewalk, curb, and otherwise improve the same, and construct and maintain and operate sewers and any and all other conveniences and matters in connection therewith.

4. To borrow money, to issue bonds, debentures, notes and other obligations of this corporation from time to time, for any of the objects or purposes of this corporation, and to mortgage, pledge, hypothecate, and/or convey in trust, any or all of its property to secure payment thereof.

5. To enter into, make, perform and carry out contracts of every kind and for any lawful purpose, without limit as to amount, with any person, firm association, corporation, municipality, state or government, or any subdivision, district, or department thereof.

6. To have offices, conduct its business, and promote its objects within and without the State of Idaho, in other states, the District of Columbia, the territories and colonies of the United States, and in foreign countries, without restrictions as to place or amount.

7. To acquire, own, and operate vehicle dealerships, and to do all those things incidental thereto.

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8. The several clauses contained in this statement of purpose shall be construed as both purposes and powers, and the statements contained in each clause shall be in nowise limited or restricted, by reference to or inference from the terms of any other clause, but shall be regarded as independent purposes and powers; and no recitation, expression or declaration of specific or special powers or purposes herein enumerated shall be deemed to be exclusive; but it is hereby expressly declared that all other lawful powers not inconsistent herewith are hereby included.

ARTICLE III:

The corporate existence shall be perpetual.

ARTICLE IV:

That the place where its principal place of business is to be located is in the City of Sandpoint, Bonner County, Idaho, and its address shall be 300 Cedar Street, Sandpoint, Idaho 83864.

ARTICLE V:

The corporation shall have the authority to issue shares of stock at \$1.00 per share par value, and to issue 50,000 shares.

ARTICLE VI:

That the amount of the capital stock which is actually subscribed is one (1) share for \$1.00, and the following is the name of the person and the address of the incorporator and a statement of the number of shares subscribed:

GREG TAYLOR
One share
300 Cedar Street
Sandpoint, Idaho 83864

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ARTICLE VII:

GREG TAYLOR, 300 Cedar Street, Sandpoint, Idaho 83864, shall be the registered agent. The following person shall serve as director until a Board of Directors is elected and qualified:

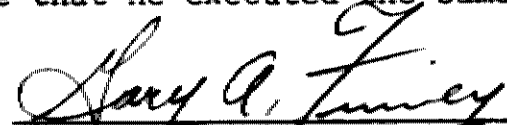
1. GREG TAYLOR
300 Cedar Street
Sandpoint, Idaho 83864

IN WITNESS WHEREOF, I have hereunto set my hand on this
3 day of June, 1988.


GREG TAYLOR

STATE OF IDAHO)
 : ss.
County of Bonner)

On this 3 day of June, 1988, before me, the undersigned Notary Public, personally appeared GREG TAYLOR, known to me to be the person whose name is subscribed to the within instrument and acknowledged to me that he executed the same.


Notary Public - State of Idaho
Residing at: Sandpoint
My Commission Expires: Oct 14, 1993

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