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SECRETARY OF STATE **ARTICLES OF INCORPORATION**
STATE OF IDAHO

OF

A & B TRACTOR AND EQUIPMENT SALES, INC.

The undersigned individual, desiring to form a corporation in accordance with Title 30, Chapter 1, Idaho Code, does hereby submit the following Articles of Incorporation.

**ARTICLE ONE
NAME**

The name of the corporation shall be A & B TRACTOR AND EQUIPMENT SALES, INC.

**ARTICLE TWO
PURPOSES**

The purposes for which the corporation is organized are as follows:

- (1) To engage in the business of operating a tractor and farm equipment sales business; and
- (2) To engage generally in the business of a corporation as the same is now and hereafter defined by statute, rule and regulation, and in connection therewith to own property, to enter into contracts, and to transact any lawful business related thereto;
- (3) That the corporation be designated as a subchapter S corporation in accordance with IRS regulations.

**ARTICLE THREE
PRINCIPAL OFFICE AND AGENT**

The place in the State of Idaho where the corporation's principal and registered office is to be located is 1011 Rothfork, Viola, Idaho. The registered agent shall be Jim Fenley, 1011 Rothfork Road, Viola, Idaho 83872.

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**ARTICLE FOUR
DIRECTORS**

The number of directors of the corporation shall be two (2), which number may be increased pursuant to the Bylaws of the corporation. The initial directors shall be William L. Herrington of 410 S. Jefferson, Moscow, Idaho, and Jim Fenley of 1011 Rothfork Road, Viola, Idaho.

**ARTICLE FIVE
STOCK**

The total number of shares of stock which the corporation has authority to issue is Four Thousand (4000) shares, which shall not be divided into classes; all of such shares are one dollar (\$1.00) per share par value. The issuance and transfer of such shares shall be subject to the restrictions and limitations of Idaho Code.

**ARTICLE SIX
INCORPORATOR**

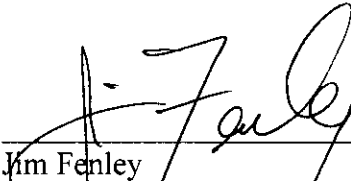
The name and address of the incorporator is Jim Fenley, 1011 Rothfork Road, Viola, Idaho 83872.

**ARTICLE SEVEN
DURATION**

The duration of the corporation shall be perpetual.

IN WITNESS WHEREOF, the undersigned has executed these Articles of Incorporation on the 19th day of March, 2002.

Incorporator:



Jim Fenley

Address:

1011 Rothfork Road
Viola, Idaho 83872