



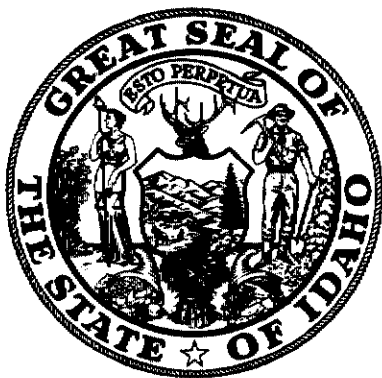
**CERTIFICATE OF INCORPORATION
OF**

ALLIED INVESTORS, 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: Apr 11 25, 1989



Pete T. Cenarrusa

SECRETARY OF STATE

by: _____

ARTICLES OF INCORPORATION

APR 25 10 40 AM '89
SECRETARY OF STATE

OF

ALLIED INVESTORS, INC.

KNOW ALL MEN BY THESE PRESENTS: That the undersigned, comprised of natural persons of full age, and citizens of the United States, do hereby announce the creation of a private corporation under the laws of the State of Idaho, by and under the provisions of the statutes of the State of Idaho, providing for the formation of a general domestic business corporation, and does hereby certify as follows:

ARTICLE I

The name of this corporation shall be:

ALLIED INVESTORS, INC.

ARTICLE II

The general nature of the business, objects and purposes proposed to be transacted and carried on by this corporation, to the same extent as natural persons might or could do, shall be to engage in any lawful activity, including but not limited to the business of purchasing and selling new and used equipment of all types, procuring, developing, dividing and subdividing real property for residential and commercial purposes, and all incidental enterprises related thereto;

To borrow or raise money for any purpose and to secure the same and to mortgage or encumber all or any part of the property, property rights, interests, or franchises of this corporation now owned or hereafter

acquired, and to create, issue, accept and negotiate bonds, mortgages, bills of exchange, promissory notes, security agreements, security interests, or other obligations or negotiable instruments.

To employ, terminate, and in any manner acquire employment of persons, or to contract with independent contractors, for the purposes of effecting the objectives of this corporation.

To execute, make and enter into any contracts or obligations of any type or kind essential, necessary or proper to the transaction of its ordinary affairs or for the obligations of this corporation.

To transact any or all lawful business for which corporations may be incorporated under Title 30, Chapter 1, Idaho Code, and to exercise generally the powers customarily exercised by business corporations, and particularly the powers provided by the laws of the State of Idaho, in accordance with the Idaho Code, and to do so in any State of the United States and throughout the world;

The foregoing clauses by reason of the specific enumeration of powers, shall not be held to restrict the power of this corporation to do any of the things within the purview of its general powers.

ARTICLE III

This corporation shall have a perpetual existence.

ARTICLE IV

The address of the initial registered office of this corporation until declared to be otherwise shall be located in the City of Boise, State of Idaho at 1900 Main Street, and Lloyd A. McKay shall be the initial registered agent for this corporation in the State of Idaho at 1900 Main

Street, Boise, Idaho, for any and all purposes required by law until a Board of Directors should decide otherwise.

ARTICLE V

The amount of authorized capital stock of this corporation shall be TEN THOUSAND DOLLARS (\$10,000.00) divided into TEN THOUSAND (10,000) shares of common stock of the par value of ONE DOLLAR (\$1.00) per share.

The stock, as above mentioned, shall be of one class, namely, common stock, and shall all be voting.

Such stock may be issued from time to time without action by the stockholders, for such consideration as may be fixed from time to time by the Board of Directors, and shares so issued, the full consideration for which has been paid or delivered, shall be deemed fully paid stock, and the holder of such shares shall not be liable for any further payment thereon.

ARTICLE VI

The capital stock of this corporation, after the value for same has been paid in, shall not be subject to assessment to pay debts of the corporation, and no paid up stock and no stock issued as fully paid shall be assessable or assessed, at any time whatsoever.

ARTICLE VII

The private property of the stockholders of this corporation shall not be subject to the payments of the corporate debts in any amount or to any extent whatsoever.

ARTICLE VIII

This corporation reserves the right to amend, alter, change, or repeal any provisions contained in these Articles of Incorporation in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

ARTICLE IX

The initial Board of Directors shall consist of two (2) directors, unless there is only one stockholder; the number of Directors may be increased or decreased as may be provided for in the By-laws of this corporation.

ARTICLE X

The Board of Directors by a majority vote shall have the power to repeal or amend the code of By-laws and to adopt a new code of By-laws.

ARTICLE XI

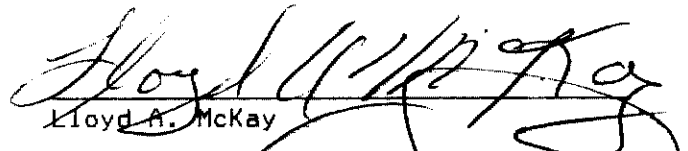

The name and post office address of the incorporators and the number of shares of stock subscribed by each are as follows:

<u>NAME</u>	<u>ADDRESS</u>	<u>NO. OF SHARES</u>
Lloyd A. McKay	7877 Bogart Lane Boise, Idaho	2500
Vernon K. Smith	1900 Main Street Boise, Idaho	2500

ARTICLE XII

The name and address of the first Board of Directors are the same as above.


IN WITNESS WHEREOF, The undersigned, being the original subscribers to the capital stock hereinabove mentioned, do make and file this certificate, and do hereby declare and certify that the facts herein stated are true, and accordingly have hereunto set our hands this 20th day of April, 1989.


Lloyd A. McKay

Vernon K. Smith

STATE OF IDAHO)
 : ss
County of Ada)

THIS IS TO CERTIFY, That on this 20th day of April, 1989, before me a Notary Public in and for said State, personally appeared Lloyd A. McKay, and Vernon K. Smith, known to me to be the persons whose names are subscribed to the within instrument, and acknowledged to me that they executed the same as their own free act and deed.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official notarial seal the day and year in this certificate first above written.


Notary Public for Idaho
Residing at Boise, Idaho