CERTIFICATE OF ASSUMED BUSINESS NAME
(Please type or print legibly. See instructions on reverse.)

To the SECRETARY OF STATE, STATE OF IDAHO 97 NOV -5 AM 8:53
Pursuant to Section 53-504, Idaho Code, the undersigned **FILED**
gives notice of adoption of an Assumed Business Name. SECRETARY OF STATE STATE OF IDAHO

1. The assumed business name which the undersigned use(s) in the transaction of business is:

   Tri-County Tractor

2. The true name(s) and business address(es) of the entity or individual(s) doing business under the assumed business name is/are:

Name	Complete Address
Gem Equipment Company	2670 Kimberly Road
	P.O. Box 149
	Twin Falls, ID 83303-0149

3. The general type of business transacted under the assumed business name is:
   (mark only those that apply)

   [X] Retail Trade   [ ] Manufacturing   [ ] Transportation and Public Utilities
   [ ] Wholesale Trade   [ ] Agriculture   [ ] Finance, Insurance, and Real Estate
   [X] Services   [ ] Construction   [ ] Mining

4. The name and address to which future correspondence should be addressed: Phone number (optional): (208) 733-7272

   Gem Equipment Company

   P.O. Box 149

   Twin Falls, ID 83303-0149

   > Submit Certificate of Assumed Business Name and $20.00 fee to:
   >
   > Secretary of State
   > 700 West Jefferson
   > Basement West
   > PO Box 83720
   > Boise ID 83720-0080
   > 208 334-2301

5. Name and address for this acknowledgment copy is (if other than # 4 above):

Signature: _(signature)_

Printed Name: Arthur J. Avalos

Capacity: Vice President
(see Instruction # 8 on back of form)

Idaho Secretary of State use only
11/05/1997 09:00
CK: 319 CT: 69013 BH: 52877

1 @ 20.00 = 20.00 ASSUM NAME

D9496