

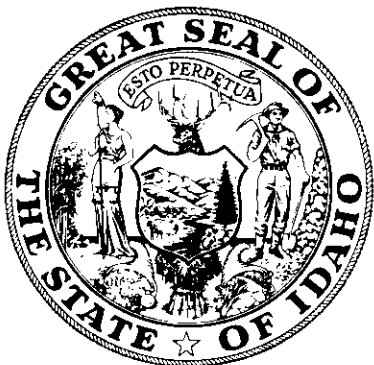
CERTIFICATE OF AUTHORITY
OF

WEST AMERICAN FINANCE CORPORATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of WEST AMERICAN FINANCE CORPORATION for a Certificate of Authority to transact business in this State, duly signed and verified 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 Authority to WEST AMERICAN FINANCE CORPORATION to transact business in this State under the name _____ and attach hereto a duplicate original of the Application for such Certificate.

Dated September 26, 19 79



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

APPLICATION FOR CERTIFICATE OF AUTHORITY

To the Secretary of State of Idaho.

Pursuant to Section 30-1-110, **Idaho Code**, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

1. The name of the corporation is West American Finance Corporation DBA Boyd Martin Co.
2. *The name which it shall use in Idaho is West American Finance Corporation DBA
Boyd Martin Company
3. It is incorporated under the laws of Utah
4. The date of its incorporation is April 2, 1978 and the period of its duration is Indefinite
5. The address of its principal office in the state or country under the laws of which it is incorporated is
1260 West North Temple Salt Lake City, Utah
6. The address of its proposed registered office in Idaho is 4554 W. Chinden Blvd.
Boise, Idaho, and the name of its proposed registered agent in Idaho at that address is Lloyd Shue
7. The purpose or purposes which it proposes to pursue in the transaction of business in Idaho are:
Distribution of Turf Equipment

8. The names and respective addresses of its directors and officers are:

Name	Office	Address
<u>Randall G. Harmsen</u>	<u>President/Director</u>	<u>1486 Devonshire Dr., SLC, Utah</u>
<u>Lynn H. Wheeler</u>	<u>V.P./Director</u>	<u>596 So. Blossom Dr., Fruit Heights, Utah</u>
<u>Stephen M. Harmsen</u>	<u>Sec/Tres./Director</u>	<u>1127 Alpine Place, SLC, Utah</u>
<u>Alva Greene</u>	<u>Director</u>	<u>4554 Brockbank Drive, Slc, Utah</u>

9. The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, and shares without par value, is:

Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
<u>50,000</u>	<u>Common</u>	<u>\$1.00</u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>

(continued on reverse)

10. The aggregate number of its issued shares, itemized by classes, par value of shares, and shares without par value, is:

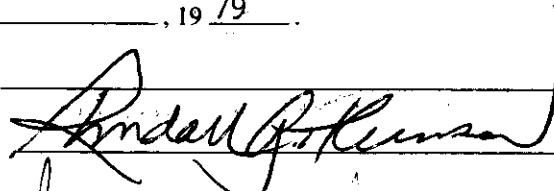
Number of Shares	Class	Par Value Per Share or Statement That Shares Are Without Par Value
3,000	Common	\$1.00

11. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

12. This Application is accompanied by a copy of its articles of incorporation and amendments thereto, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

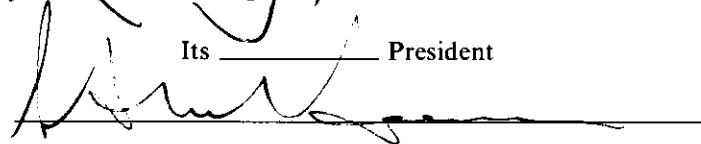
Dated August 24, , 19 79 .

By



Its President

and



Its Secretary

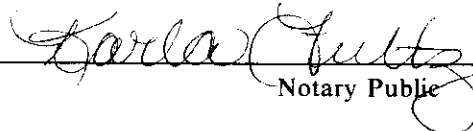
STATE OF Utah)

)ss:

COUNTY OF Salt Lake)

I, Karla Fultz , a notary public, do hereby certify that on this 24th day of August , 19 79 , personally appeared before me Randall Harmsen , who being by me first duly sworn, declared that he is the President of Boyd Martin Company

that he signed the foregoing document as President of the corporation and that the statements therein contained are true.


Notary Public

*Pursuant to section 30-1-108(b)(1), **Idaho Code**, if the corporation assumes a name other than its true name, this application must be accompanied by a resolution of the Board of Directors to that effect.



Office of Lt. Governor/Secretary of State

I, DAVID S. MONSON, LT. GOVERNOR/SECRETARY OF STATE OF THE STATE OF UTAH, DO HEREBY CERTIFY THAT the attached is a full, true and correct copy of the Articles of Incorporation of WEST AMERICAN FINANCE CORPORATION, a Utah corporation, filed in this office on April 10, 1978. Also attached is a full, true and correct copy of the Articles of Merger between WEST AMERICAN FINANCE CORPORATION and BOYD MARTIN COMPANY, wherein BOYD MARTIN COMPANY is merged into WEST AMERICAN FINANCE CORPORATION, the survivor. Said corporation is in good standing in this office.

AS APPEARS OF RECORD IN MY OFFICE.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of Utah at Salt Lake City, this _____ day of _____ A.D. 19_____.

David S. Monson

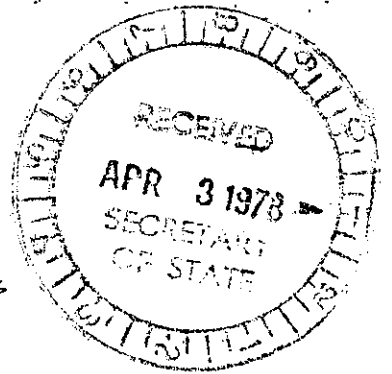
LT. GOVERNOR/SECRETARY OF STATE

John F. [Signature]

AUTHORIZED PERSON

ARTICLES OF INCORPORATION
OF

WEST AMERICAN FINANCE CORPORATION



FILED In the office of the Lt. Gov./Secy.
State of Utah, on the 10th
day of April, 1978

ARTICLE I

Filing Clerk B.J. Fee 50.00 NAME OF CORPORATION

The name of the corporation is WEST AMERICAN FINANCE CORPORATION.

ARTICLE II

DURATION

The corporation shall exist perpetually or until dissolved according to law.

ARTICLE III

PURPOSES

The nature of the business or purposes to be conducted or promoted are: to construct on, own, use, buy, sell, lease, hire, and deal in and with articles and property of all kinds and to render service of all kinds; and to engage in any lawful act or activity for which the corporation may be organized under the Business Corporation Act of Utah.

ARTICLE IV

STOCK

The aggregate number of shares which the corporation shall have authority to issue is FIFTY THOUSAND (50,000) SHARES of common stock having a par value of ONE DOLLAR (\$1.00) per share. All voting rights of the corporation shall be exercised by the holders of the common stock, with each share of common stock being entitled to one vote. All shares of common stock shall have equal rights in the event of dissolution or final liquidation.

ARTICLE V

COMMENCEMENT OF BUSINESS

The corporation will not commence business until consideration of the value of at least one thousand dollars has been received for the issuance of shares.

This name was approved by David S. Monson.

ARTICLE VI

REGULATION OF INTERNAL AFFAIRS

SECTION 1. Shareholders' meetings. Meetings of shareholders may be called by the President or by any one director or by any number of shareholders owning not less than ten percent of the outstanding stock entitled to vote at such meeting. Notice of shareholders' meetings shall be given in writing by mailing such notice to the address of every shareholder, at the last known address of such shareholder, at least ten days prior to the date and hour of said meeting. Publication of notice of shareholders' meeting is not required for any purpose. Any notice required to be given any shareholders of this corporation may be waived by written instrument signed by such shareholders.

SECTION 2. Bylaws. The majority of the directors may adopt bylaws for the corporation which are consistent with these Articles and the Laws of the State of Utah, and may amend and repeal from time to time any bylaw.

SECTION 3. Contracts with interested directors or officers. No contract or other transaction between the corporation and any other corporation and no other act of the corporation with relation to any other corporation shall, in the absence of fraud, in any way be invalidated or otherwise affected by the fact that any one or more of the directors of the corporation are pecuniarily or otherwise interested in, or are directors or officers of, such other corporation. Any director of the corporation may vote upon any contract or other transaction between the corporation and any subsidiary or affiliated corporation without regard to the fact that he is also a director of such subsidiary or affiliated corporation. Any director of the corporation individually, or any firm or association of which any director may be a member, may be a party to, or may be pecuniarily or otherwise interested in, any contract or transaction of the corporation,

provided that the fact that he individually or as a member of such firm or association is such a party to, or is so interested in, any contract or transaction of the corporation shall be disclosed, or shall have been known, to the Board of Directors or by a majority of such members thereof as shall be present at any meeting of the Board of Directors at which action upon any such contract or transaction shall be taken; and in any case described in this paragraph, any such director may be counted in determining the existence of a quorum at any meeting of the Board of Directors which shall authorize any such contract or transaction and may vote thereat to authorize any such contract or transaction.

ARTICLE VII

PREEMPTIVE RIGHTS

No holder of shares of the capital stock of any class of the corporation shall have any preemptive or preferential rights of subscription to any shares of any class of stock of the corporation, whether now or hereafter authorized or to any obligations convertible into stock of the corporation, issued or sold. The term "convertible obligations" as used herein shall include any notes, bonds or other evidences of indebtedness to which are attached or with which are issued warrants or other rights to purchase stock of the corporation.

ARTICLE VII

REGISTERED OFFICE AND AGENT

The address of the initial registered office of the corporation is 350 South 4th East, Salt Lake City, Utah 84111, and the name of its initial registered agent at such address is STEPHEN M. HARMSSEN.

ARTICLE IX

DIRECTORS

The number of directors which shall constitute the Board of Directors of the corporation may vary from three to

nine directors as prescribed by the bylaws. The number of directors constituting the initial Board of Directors of the corporation shall be three and the names and addresses of the persons who are to serve as directors until the first regular annual meeting of the shareholders or until their successors are elected and shall qualify are:

<u>NAME</u>	<u>ADDRESS</u>
Stephen M. Harmsen	350 South 4th East Salt Lake City, Utah 84111
Randall G. Harmsen	350 South 4th East Salt Lake City, Utah 84111
Alva D. Greene	350 South 4th East Salt Lake City, Utah 84111

ARTICLE X

INCORPORATORS

The name and address of each incorporator is:

<u>NAME</u>	<u>ADDRESS</u>
Stephen M. Harmsen	350 South 4th East Salt Lake City, Utah 84111
Randall G. Harmsen	350 South 4th East Salt Lake City, Utah 84111
Alva D. Greene	350 South 4th East Salt Lake City, Utah 84111

DATED this 2nd day of April, 1978.


STEPHEN M. HARMSEN


RANDALL G. HARMSEN


ALVA D. GREENE

STATE OF UTAH)
: SS
COUNTY OF SALT LAKE)

On the 2nd day of April, 1978, personally appeared before me STEPHEN M. HARMSEN, RANDALL G. HARMSEN and ALVA D. GREENE, who, being by me duly sworn, declared that they

are the persons who signed the within and foregoing Articles of Incorporation as incorporators, and that the statements contained therein are true.

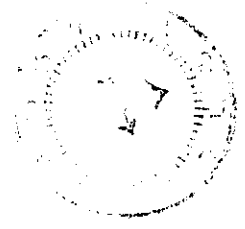
Phyllis Amiel
NOTARY PUBLIC
Residing at Bainbridge, Utah

My Commission Expires:

February 1979

76769

DEC 29 78 AM



ARTICLES OF MERGER OF

FILED in the office of the Lt. Gov/Sec. of
State of the State of Utah, on the 29th DOMESTIC CORPORATIONS INTO
day of Dec A.D. 1978
DAVID S. MONSON WEST AMERICAN FINANCE CORPORATION
Lt. Gov/Sec. of State
Filing Clerk MC Fees \$25.00

Pursuant to the provisions of Sections 16-10-66 through 16-10-67 of the Utah Business Corporation Act, the undersigned domestic corporations adopt the following Articles of Merger for the purpose of merging them into one of such corporations:

1. The names of the undersigned corporations and the states under the laws of which they are respectively organized are:

<u>Name of Corporation</u>	<u>State</u>
West American Finance Corporation	Utah
Boyd Martin Company	Utah

2. The laws of the state under which such corporations are organized permit such merger.

3. The name of the surviving corporation is WEST AMERICAN FINANCE CORPORATION, and it is to be governed by the laws of the State of Utah.

4. The attached Plan of Merger was approved by the shareholders of the undersigned corporations in the manner prescribed by the Utah Business Corporation Act. The Plan of Merger is set out in the Agreement and Plan of Merger dated December 29, 1978, a true copy of which, marked Exhibit A, is annexed and made a part of these Articles.

5. As to each of the undersigned corporations, the number of shares outstanding, and the designation and number of outstanding shares of each class entitled to vote as a class on such Plan, are as follows:

<u>Name of Corporation</u>	<u>Number of Shares Outstanding</u>
West American Finance Corporation	3,000
Boyd Martin Company	10,000

6. As to each of the undersigned corporations, the total number of shares voted for and against such Plan, respect-

ively, and as to each class entitled to vote thereon as a class, the number of shares of such class voted for and against such Plan, respectively, are as follows:

<u>Name of Corporation</u>	<u>Total Voted For</u>	<u>Against</u>
West American Finance Corporation	3,000	-0-
Boyd Martin Company	10,000	-0-

7. West American Finance Corporation, the surviving corporation, is to be governed by the laws of Utah, and such surviving corporation hereby (a) agrees that it may be served with process in the State of Utah in any proceeding for the enforcement of any obligation of the undersigned domestic corporation and in any proceeding for the enforcement of the rights of a dissenting shareholder of such domestic corporation against the surviving corporation; (b) irrevocably appoints the Secretary of State of the State of Utah as its agent to accept service of process in any such proceeding; and (c) agrees that it will promptly pay to the dissenting shareholders of such domestic corporation the amount, if any, to which they shall be entitled under the provisions of the Utah Business Corporation Act with respect to the rights of dissenting shareholders.

DATED: December 29, 1978.

Attest:

Stephen M. Harmsen, Secretary

WEST AMERICAN FINANCE CORPORATION

By

Alva D. Greene, President

Attest:

Stephen M. Harmsen, Secretary

BOYD MARTIN COMPANY

By

Randall G. Harmsen, President

STATE OF UTAH)

: ss.

County of Salt Lake)

On the 29th day of December 1978, personally appeared before me Alva D. Greene and Stephen M. Harmsen, who being by me duly sworn did say, each for himself, that he, the said Alva D.

Greene, is the president, and he, the said Stephen M. Harmsen, is the secretary of WEST AMERICAN FINANCE CORPORATION, a Utah corporation, and that the within and foregoing instrument was signed in behalf of said corporation by authority of a resolution of its board of directors, and said Alva D. Greene and Stephen M. Harmsen each duly acknowledged to me that said corporation executed the same and that the seal affixed is the seal of said corporation.

Karela Lull
NOTARY PUBLIC
Residing in Salt Lake County, Utah

My commission expires:

March 8, 1980

STATE OF UTAH)
 : ss.
County of Salt Lake)

On the 29th day of December 1978, personally appeared before me Randall G. Harmsen and Stephen M. Harmsen, who being by me duly sworn did say, each for himself, that he, the said Randall G. Harmsen, is the president, and he, the said Stephen M. Harmsen, is the secretary of BOYD MARTIN COMPANY, a Utah corporation, and that the within and foregoing instrument was signed in behalf of said corporation by authority of a resolution of its board of directors, and said Randall G. Harmsen and Stephen M. Harmsen each duly acknowledged to me that said corporation executed the same and that the seal affixed is the seal of said corporation.

Karela Lull
NOTARY PUBLIC
Residing in Salt Lake County, Utah

My commission expires:

March 8, 1980

UNANIMOUS CONSENT OF
SHAREHOLDER AND DIRECTORS
OF

BOYD MARTIN COMPANY

Pursuant to Sections 16-10-40 and 16-10-138, Utah Code Annotated, we, the undersigned, constituting the holder of all of the outstanding stock and the duly elected and acting directors of BOYD MARTIN COMPANY ("the Corporation") entitled to notice of a meeting of the stockholder and/or directors of the Corporation, hereby waive the necessity for a meeting of the stockholder and directors for the purposes of recommending, adopting, ratifying, or otherwise approving an Agreement and Plan of Merger, and unanimously resolve as follows:

WHEREAS, it is deemed desirable and for the best interests of the Corporation that Boyd Martin Company, a Utah corporation, be merged into West American Finance Corporation, a Utah corporation.

NOW THEREFORE, be it resolved as follows:

1. That Boyd Martin Company, a Utah corporation, be merged into West American Finance Corporation, a Utah corporation, in accordance with and pursuant to an Agreement and Plan of Merger, a copy of which is attached hereto as Exhibit A; and
2. That the President and Secretary of the Corporation be, and they are hereby, authorized and empowered for and on behalf of the Corporation to make, execute, and deliver such documents as may be required to consummate the merger.

DATED: December 29, 1978.

STOCKHOLDER:

WEST AMERICAN FINANCE CORPORATION

Attest:

By

Alva D. Greene
Alva D. Greene, President

Stephen M. Harmsen, Secretary

DIRECTORS:

Robert B. Murray
Robert B. Murray

Alva D. Greene
Alva D. Greene

Randall G. Harmsen
Randall G. Harmsen

Stephen M. Harmsen
Stephen M. Harmsen

Lynn Wheeler
Lynn Wheeler

UNANIMOUS CONSENT OF
SHAREHOLDERS AND DIRECTORS
OF

WEST AMERICAN FINANCE CORPORATION

Pursuant to Sections 16-10-40 and 16-10-138, Utah Code Annotated, we, the undersigned, constituting the holders of all of the outstanding stock and the duly elected and acting directors of WEST AMERICAN FINANCE CORPORATION ("the Corporation") entitled to notice of a meeting of the stockholders and/or directors of the Corporation, hereby waive the necessity for a meeting of the stockholders and directors for the purposes of recommending, adopting, ratifying, or otherwise approving an Agreement and Plan of Merger, and unanimously resolve as follows:

WHEREAS, it is deemed desirable and for the best interests of the Corporation that Boyd Martin Company, a Utah corporation, be merged into West American Finance Corporation, a Utah corporation.

NOW THEREFORE, be it resolved as follows:


1. That Boyd Martin Company, a Utah corporation, be merged into West American Finance Corporation, a Utah corporation, in accordance with and pursuant to an Agreement and Plan of Merger, a copy of which is attached hereto as Exhibit A; and
2. That the President and Secretary of the Corporation be, and they are hereby, authorized and empowered for and on behalf of the Corporation to make, execute, and deliver such documents as may be required to consummate the merger.

DATED: December 29, 1978.

STOCKHOLDERS:



Stephen M. Harmsen



Alva D. Greene, Trustee of the
Alva D. Greene and Ruth Greene Trust

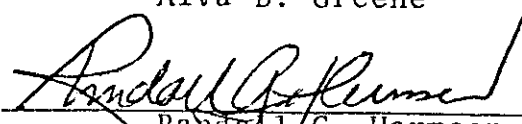


Randall G. Harmsen

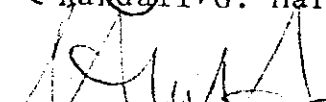
DIRECTORS:



Alva D. Greene



Randall G. Harmsen



Stephen M. Harmsen

AGREEMENT AND PLAN OF MERGER

This Agreement and Plan of Merger, made as of December 29, 1978, by and between West American Finance Corporation (hereinafter referred to as West American), and a majority of the directors thereof, and Boyd Martin Company (hereinafter referred to as Martin), and a majority of the directors thereof, the two corporation parties hereto being sometimes hereinafter together referred to as the Constituent Corporations:

W I T N E S S E T H :

WHEREAS, West American is a corporation organized and existing under the laws of the State of Utah, having an authorized capitalization of 50,000 shares of common stock of \$1.00 par value per share, of which 3,000 shares are issued and outstanding; and

WHEREAS, Martin is a corporation organized and existing under the laws of the State of Utah, having an authorized capitalization of 50,000 shares of common stock of \$1.00 par value per share, of which 10,000 shares are issued and outstanding; and

WHEREAS, the parties consider that the best interests of each of the Constituent Corporations and their respective shareholders would be served by a merger of Martin into West American.

NOW THEREFORE, the parties agree that Martin shall be merged into West American and that the terms and conditions of such merger, the mode of carrying the merger into effect, and the manner and basis of causing the shares of the Constituent Corporations to constitute or be converted into shares of the surviving corporation, shall be as follows:

1. West American shall be merged into a single corporation in accordance with the applicable laws of the State of Utah by the merger of Martin and West American. West American shall be the surviving corporation. The separate existence of Martin shall cease, and the existence of West American shall continue unimpaired by the merger, with all the rights, privileges,

immunities, and powers, and subject to all the duties and liabilities, of a corporation organized under the laws of the State of Utah.

2. The name of the surviving corporation shall be West American Finance Corporation.

3. The officers and directors of the surviving corporation who shall serve until their respective successors shall be elected or appointed and qualified are as follows:

<u>Name</u>	<u>Office</u>
Alva D. Greene	President and Director
Randall G. Harmsen	Vice-President and Director
Stephen M. Harmsen	Secretary-Treasurer & Director
Lynn Wheeler	Director

4. On and after the effective date of the merger, West American shall possess all the rights, privileges, powers, and franchises of a public as well as a private nature, and be subject to all of the restrictions, disabilities, and duties of each of the Constituent Corporations, and all and singular the rights, privileges, powers, and franchises of each of the Constituent Corporations and all property, real, personal, and mixed, and all debts due to each of the Constituent Corporations, on whatever account, as well as for stock subscriptions, as all other things in action or belonging to each of the Constituent Corporations, shall be vested in West American. All property, rights, privileges, powers, and franchises, and all and every other interest shall be thereafter as effectually the property of West American as they were of the respective Constituent Corporations, and the title to any real or personal property, whether by deed or otherwise, vested in either of the Constituent Corporations shall not revert or be in any way impaired by reason of the merger; provided, that all rights of creditors and all liens upon any property of either of the Constituent Corporations shall be preserved unimpaired, limited in lien priority to the property affected by such liens immediately prior to the time of the merger, and all debts, liabilities, and duties of each of the Constituent Corpora-

tions shall thenceforth attach to West American and may be enforced against it to the same extent as if said debts, liabilities, and duties had been incurred or contracted by it.

5. The manner and basis for causing the shares of stock of each of the Constituent Corporations to constitute or be converted into shares of the stock of West American are:

(a) Each share of common stock of West American issued and outstanding on the effective date of the merger shall continue issued and outstanding and be deemed fully paid and nonassessable, and the number of shares which West American is authorized to issue shall be 50,000.

(b) The 10,000 shares of common stock of Martin issued and outstanding on the effective date of the merger shall be cancelled.

6. Each Constituent Corporation agrees that from time to time as and when requested by West American or its successors or assigns, it will execute and deliver all such deeds and other instruments and will take or cause to be taken all such further or other action as West American may deem necessary or desirable in order to vest in and confirm to West American title to and possession of all property, rights, privileges, powers, immunities, and franchises of the Constituent Corporations and otherwise to carry out the intent and purpose of this Agreement and Plan of Merger.


7. The effective date of the merger shall be December 31, 1978.

8. This Agreement and Plan of Merger may be executed in any number of counterparts, each of which shall be an original, but such counterparts shall together constitute but one and the same instrument.

IN WITNESS WHEREOF, each of the Constituent Corporations has caused this Agreement and Plan of Merger to be executed on its behalf by its officers authorized so to do and by its directors, or a majority of them, all as of the date first above

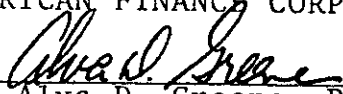
written.

Attest:

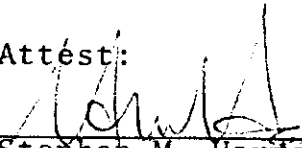

Stephen M. Harmsen, Secretary

WEST AMERICAN FINANCE CORPORATION

By

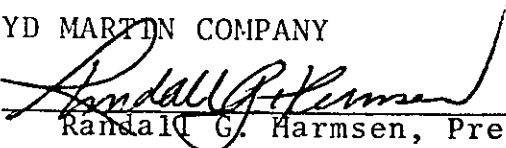

Alva D. Greene, President

Attest:


Stephen M. Harmsen, Secretary

BOYD MARTIN COMPANY

By


Randall G. Harmsen, President