

State of Idaho

Department of State

CERTIFICATE OF INCORPORATION OF

ACE MACHINERY AND IMPLEMENTS, 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: August 5, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]* *[Signature]*

ARTICLES OF INCORPORATION

OF

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SECRETARY OF STATE

ACE MACHINERY AND IMPLEMENTS, INC.

The undersigned, acting as the incorporator of a corporation (hereinafter referred to as the "Corporation") organized pursuant to and subject to the Idaho Business Corporation Act, Chapter 1, Title 30, Idaho Code, as now existing or hereafter amended and supplemented (the "Act"), adopt the following Articles of Incorporation for the Corporation.

ARTICLE I. NAME

The name of the Corporation is ACE MACHINERY AND IMPLEMENTS, INC.

ARTICLE II. PERIOD OF DURATION

The period of duration of the Corporation is perpetual.

ARTICLE III. PURPOSES

The purposes for which the Corporation is organized are the transaction of any or all lawful business for which corporations may be incorporated under the Act; to do everything necessary, proper, advisable or convenient for the conduct of said business; and to do all other things incident thereto or connected therewith which are not forbidden by the Act, by other law or by these Articles of Incorporation.

ARTICLE IV. AUTHORIZED SHARES

The aggregate number of shares of capital stock which the Corporation shall have authority to issue is 10,000 shares of common stock at no par value.

ARTICLE V. PREEMPTIVE RIGHTS

The shareholders of the Corporation shall have preemptive and preferential rights of subscription to any shares of stock of the Corporation, whether now or hereafter authorized, or to any securities convertible into such shares or carry a right to subscribe or acquire shares.

ARTICLE VI. REDEMPTION

The Corporation shall have the right to purchase, redeem, take, receive or otherwise acquire, hold, own, pledge, transfer or otherwise dispose of its own shares, and purchases or redemptions of its own shares, whether direct or indirect, may be made to the extent of unreserved and unrestricted capital surplus available therefor.

ARTICLE VII. DISTRIBUTION FROM CAPITAL SURPLUS

When and as determined by the Board of Directors, the Corporation may, from time to time distribute to its shareholders out of capital surplus of the Corporation a portion of its assets in cash or property.

ARTICLE VIII. CUMULATIVE VOTING

A shareholder entitled to vote at each election for directors shall have the power to cumulate votes for the election of directors.

ARTICLE IX. REGISTERED OFFICE AND AGENT

The address of the initial registered office of the Corporation is 805 W. Idaho, Suite 300, Boise, ID 83702, and the name of its initial registered agent at the office is Peter P. Dewan.

ARTICLE X. BOARD OF DIRECTORS

The number of Directors of the Corporation shall be as specified in the Bylaws. The number of directors constituting the initial Board of Directors is three (3), and the names and addresses of the person who are to serve as Directors until the first annual meeting of the shareholders and until their successors shall have been elected and qualified are:

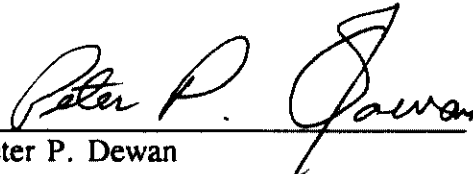
<u>Name</u>	<u>Address</u>
Peter P. Dewan	2233 Bluestem Lane Boise, ID 83706
Marcus Dewan	2233 Bluestem Lane Boise, ID 83706
Sarah E. Stough	Route 1, Box 442 Steens, MS 39766

ARTICLE XI. INCORPORATOR

The name and address of the incorporator of the Corporation is:

Peter P. Dewan
805 W. Idaho Suite 300
Boise, ID 83702

DATED this 4th day of August, 1993.



Peter P. Dewan
Incorporator