

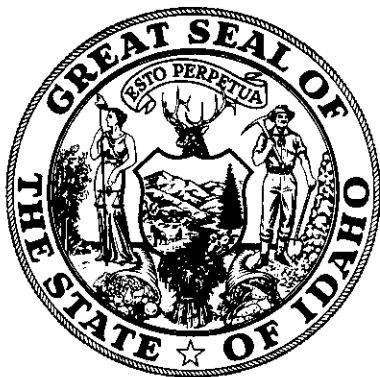
CERTIFICATE OF INCORPORATION
OF

GALCO LEASING CORPORATION

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: September 30, 1986



A handwritten signature in cursive script, reading "Pete T. Cenarrusa".

SECRETARY OF STATE

by: _____

SEP 30 4 36 PM '88
SECRETARY OF STATE

ARTICLES OF INCORPORATION OF
GALCO LEASING CORPORATION

The undersigned, acting as the incorporator of a corporation under the Idaho Business Corporation Act, adopts the following Articles of Incorporation for such corporation, to-wit:

Article One

The name of the corporation is GALCO LEASING CORPORATION.

Article Two

The duration of this corporation is perpetual.

Article Three

The purposes for which the corporation is organized are the leasing or financing of business equipment, furniture, or fixtures, and/or other related activities, and all other legal activities for which corporations may be incorporated under the Idaho Business Corporation Act.

Article Four

The aggregate number of shares which the corporation shall have the authority to issue is one million (1,000,000) shares, having no par value per share. Said shares shall not be issued until they are fully paid for.

Article Five

The private property of the stockholders of the corporation shall not be subject to the payment of corporate debts to any extent whatsoever, and the shares of the corporation shall not be subject to assessment for the purposes of paying expenses, conducting business, or paying the debts of this corporation.

Article Six

The number of directors of the corporation shall be as specified in the by-laws of the corporation, and any such number may be increased or decreased from time to time in such a manner as may be prescribed in the by-laws and in accordance with the Idaho Business Corporation Act. The number of directors constituting the initial board of directors is two (2), and the name and address of each person who is to serve as a director until the first annual meeting of shareholders, or until his successor is elected and qualified, are as follows:

(a) George A. Lyda, 3712 Kipling Road, Boise, Idaho, 83706; and

(b) Laura M. Lyda, 3712 Kipling Road, Boise, Idaho, 83706.

Article Seven

The initial by-laws shall be adopted by the board of directors and shall control the internal affairs of the corporation. The power to alter, amend, or repeal the by-laws or to adopt new by-laws shall be vested in the board of directors. Such power may be exercised by a majority vote of the board of directors at any annual meeting or special meeting of the board of directors called for that purpose, or by resolution of the directors in accordance with law.

These Articles of Incorporation may be amended by a majority vote at any annual or special meeting of the shareholders, either upon consideration of a resolution for amendment adopted by the board of directors, or upon consideration of a resolution adopted by the holders of not less than fifty-one (51%) per cent of all shares entitled to vote at such a meeting.

Article Eight

The pre-emptive rights are not to be limited except to the extent that the same are altered by an amendment to these Articles of Incorporation, according to the by-laws and Idaho law.

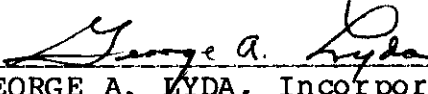
Article Nine

The address of the initial registered office of the corporation is 3712 Kipling Road, Post Office Box 9412, Boise, Idaho, 83707; and the name of the initial registered agent at such address is George A. Lyda.

Article Ten

The name and address of the incorporator of this corporation are as follows: George A. Lyda, 3712 Kipling Road, Post Office Box 9412, Boise, Idaho, 83707.

DATED This 30th day of September, 1986.



GEORGE A. LYDA, Incorporator