

State of Idaho



CERTIFICATE OF AMENDMENT OF

IDEAL IMPLEMENT, INC.

I PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby, certify that
duplicate originals of Articles of Amendment to the Articles of Incorporation of _____

IDEAL TRACTOR AND EQUIPMENT, INC.

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
Amendment to the Articles of Incorporation and attach hereto a duplicate original of the Articles
of Amendment.

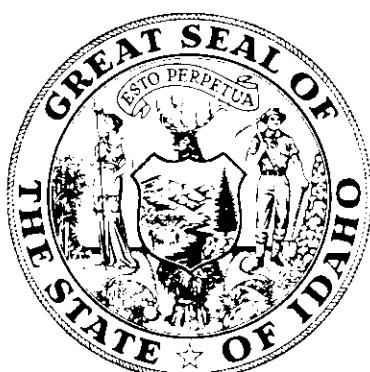
Dated April 7, 1987.

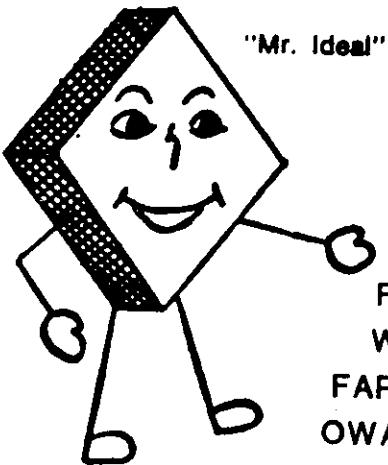
The signature of Pete T. Cenarrusa, written in cursive ink.

SECRETARY OF STATE

The signature of the Corporation Clerk, written in cursive ink.

Corporation Clerk





IDEAL IMPLEMENT, INC.

NORTH YELLOWSTONE HIGHWAY — P.O. BOX 2242
IDAHO FALLS, IDAHO 83403

4/1/87 ARTICLES OF AMENDMENT

The following amendments to the Articles of Incorporation of Ideal Implement, Inc. is made on this day April 1, 1987. The name of the corporation Ideal Implement, Inc. is hereby changed to Ideal Tractor and Equipment, Inc.. One hundred percent of the shareholders are present and in favor of the amendment as indicated by their signature below. The name change will not effect the classification or value of existing shares of stock in Ideal Implement, and such existing shares will remain valid shares of stock in the corporation after the name change to Ideal Tractor and Equipment, Inc..

STOCKHOLDERS

Twila Heath
Twila Heath, Secretary

Richard Reed
Richard Reed, President

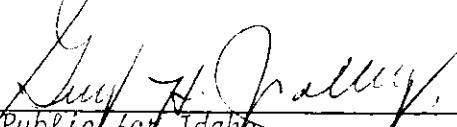
Robert Olsen
Robert Olsen, Shareholder

VERIFICATION FORM A

STATE OF IDAHO)
} SS
COUNTY OF Bonneville

I, Guy H. Jolley, a notary public, do hereby certify that on this 3rd day of April, 19 87, personally appeared before me RICHARD REED, who, being by me first duly sworn, declared that he is the PRESIDENT of IDEAL IMPLEMENT, INC, that he signed the foregoing document as PRESIDENT/STOCKHOLDER of the corporation, and that the statements therein contained are true.

(Notarial Seal)

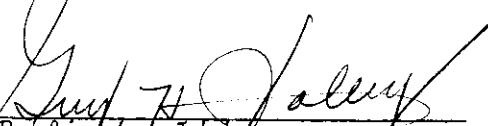

Guy H. Jolley
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission Expires: 12-10-92

VERIFICATION FORM A

STATE OF IDAHO)
| SS
COUNTY OF Bonneville

I, Guy H. Jolley, a notary public, do hereby certify that on this 3rd day of April, 1987, personally appeared before me ROBERT OLSEN, who, being by me first duly sworn, declared that he is the STOCKHOLDER of IDEAL IMPLEMENT, INC., that he signed the foregoing document as STOCKHOLDER of the corporation, and that the statements therein contained are true.

(Notarial Seal)


Guy H. Jolley
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission Expires: 12-10-92