

State of Idaho

Department of State.

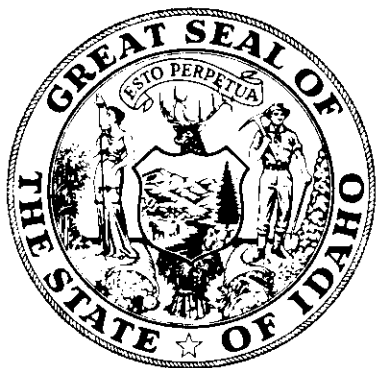
CERTIFICATE OF MERGER OR CONSOLIDATION

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that
duplicate originals of Articles of Merger of _____
TRI-COUNTY TRACTOR, INC.

into GEM 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
Merger, and attach hereto a duplicate original of the Articles of
Merger.

Dated December 14, 1987.



Pete T. Cenarrusa
SECRETARY OF STATE

[Signature]
Corporation Clerk

ARTICLES OF MERGER
OF TRI COUNTY TRACTOR, INC.
INTO
GEM EQUIPMENT, INC.

RECEIVED
SECRETARY OF STATE
87 DEC 14 PM 2 42

Pursuant to the provision of Section 30-1-75 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Merger for the purpose of merging a subsidiary corporation into the undersigned as the surviving corporation:

FIRST: The following Plan of Merger was approved by the Board of Directors of the undersigned, as the surviving corporation, in the manner prescribed by the Idaho Business Corporation Act.

See attached Exhibit "A"

SECOND: The number of outstanding shares of each class of the subsidiary corporation and the number of such shares of each class owned by the surviving corporation are as follows:

<u>Name of Subsidiary</u>	<u>Number of Shares Outstanding</u>	<u>Designation of Class</u>	<u>Number of Shares Owned by Surviving Corporation</u>
Tri County Tractor, Inc.	600	Common	600

THIRD: All the shareholders of the subsidiary corporation, being Gem Equipment, Inc., the sole shareholder having executed a waiver of the requirement in waiting 30

days after the mailing to the shareholders of the subsidiary corporation of the Plan of Merger. The date of the Waiver is November 30, 1987.

GEM EQUIPMENT, INC.

By [Signature]
Fred Salyer, President

By [Signature]
Scott Salyer, Secretary/Treasurer

STATE OF CALIFORNIA,)
County of Kings) ss.

I, Betty L. Anderson, a Notary Public in and for said county and state, do hereby certify that on the 4th day of December, 198 7, personally appeared before me FRED SALYER and SCOTT SAYLER, who, being by me first duly sworn, declared that they are the President and Secretary/Treasurer, respectively, of Gem Equipment, Inc., and that they signed the foregoing documents as such officers of the corporation and that the statements contained therein are true.



[Signature]
Notary Public for California
Residing at: Hanford, California
My commission expires: 10/25/91

PLAN AND AGREEMENT OF MERGER
BETWEEN
GEM EQUIPMENT, INC.
an Idaho corporation
and
TRI COUNTY TRACTOR, INC.
an Idaho corporation

PLAN AND AGREEMENT OF MERGER, dated November 30,
19 87, between Gem Equipment, Inc., an Idaho corporation,
(hereinafter referred to as "Gem" and sometimes referred to
as the "Surviving Corporation"), and Tri County Tractor,
Inc., an Idaho corporation (hereinafter referred to as the
"Merging Corporation"), which two corporations are hereinaf-
ter sometimes referred to as the "Constituent Corporations".

FIRST

RECITALS

Gem is validly organized, existing and in good
standing under the laws of the State of Idaho. The Merging
Corporation is validly organized, existing in good
standing under the laws of the State of Idaho.

Gem has an authorized capital of 580 shares of com-
mon stock with a par value of \$100.00 each, of which on the
30th day of November, 1987, 580 shares were issued and
outstanding.

The Merging Corporation has an authorized capital
of 2,000 shares of common stock with a par value of \$100.00
each, of which on the date of the execution of this
Agreement, 1400 shares were held in its treasury and 600

shares are owned by Gem.

The Boards of Directors of the Constituent Corporations deem it advisable and in the best interests of their respective corporations and sole stockholder of the Merging Corporation, Gem, that the Merging Corporation merge with and into Gem in accordance with the provisions of applicable statutes of the State of Idaho and have entered into this Agreement of Merger to accomplish the merger.

SECOND

AGREEMENT OF MERGER

NOW, THEREFORE, the Constituent Corporations agree, each with the other, to merge into a single corporation which shall be Gem. The Surviving Corporation, whose name shall remain the same and whose Articles of Incorporation shall remain the same pursuant to the laws of the State of Idaho, and agree upon and prescribe the terms and conditions of the statutory merger, the mode of carrying it into effect and the manner and basis of converting the shares of the Merging Corporation into shares of the Surviving Corporation, as herein set forth:

On the effective date of the merger, the Merging Corporation shall be merged with and into Gem and the separate existence of the Merging Corporation shall cease; the Constituent Corporations shall become a single corporation named "Gem Equipment, Inc.", an Idaho corporation, which

shall be the Surviving Corporation.

THIRD

ARTICLES OF INCORPORATION OF SURVIVING CORPORATION

The Articles of Incorporation of Gem shall remain as they currently exist and shall continue to be the Articles of Incorporation of the Surviving Corporation until further amended in accordance with the Idaho Corporation Act.

FOURTH

BY-LAWS OF SURVIVING CORPORATION

The By-Laws of Gem in effect immediately prior to the effective date of the merger shall continue to be the By-Laws of the Surviving Corporation, until altered or repealed in the manner provided by law and such By-Laws.

FIFTH

DIRECTORS AND OFFICERS OF SURVIVING CORPORATION

The Directors and Officers of Gem immediately prior to the effective date of the merger shall continue to be the Directors of the Surviving Corporation, to hold office for the terms specified in the By-Laws of the Surviving Corporation and until their respective successors are duly elected and qualified.

SIXTH

MANNER AND BASIS OF CONVERSION OF SHARES

The treatment of the shares of Gem, the manner of

converting the shares of the Merging Corporation into shares of common stock of the Surviving Corporation, and the treatment of outstanding options to purchase shares of the Merging Corporation, if any, shall be as follows:

1. Each share of common stock of Gem which is issued and outstanding or in its treasury immediately prior to the effective date of the merger shall not be affected, converted, or exchanged as a result of the merger, and shall continue to be one fully paid and nonassessable share of the Surviving Corporation's Common Stock with a par value of \$100.00 each.

2. All of the issued shares of the Merging Corporation's stock are owned by Gem. No such shares shall be converted into or become shares of the surviving corporation.

3. On the effective date of the merger, any shares of common stock of the Merging Corporation which are then held in its treasury, or by Gem (the surviving corporation), shall be cancelled and retired without further action, and no shares of common stock of the Surviving Corporation shall be issued in respect thereof.

SEVENTH

EFFECT OF MERGER

On the effective date of the merger, the Surviving Corporation shall possess all the rights, privileges,

powers, and franchises of a public as well as a private nature of each of the Constituent Corporations, and shall become subject to all the restrictions, disabilities and duties of each of the Constituent Corporations and all of the singular rights, privileges, powers and franchises of each of the Constituent Corporations. All property, real, personal and mixed, and debts due to each of the Constituent Corporations on whatever account, including stock subscriptions as well as all other things in action or belonging to each of the Constituent Corporations shall be vested in the Surviving Corporation; and all property, assets, rights, privileges, powers, franchises and immunities, and every other interest shall be thereafter as effectually the property of the Surviving Corporation as they were of the respective Constituent Corporations, and the title to any real estate vested by deed or otherwise, in either of the Constituent Corporations, shall not revert or be in any way impaired by reason of the merger; provided, however, that all of the creditors and liens upon any property of either of the Constituent Corporations shall be preserved unimpaired, and all debts, liabilities, obligations and duties of the respective Constituent Corporations shall thenceforth attach to the Surviving Corporation, and may be enforced against it to the same extent as if said debts, liabilities, obligations and duties had been incurred or

contracted by it.

If at any time after the merger becomes effective, it shall appear to the Surviving Corporation that any further assignments or assurances are necessary or desirable to evidence the vesting in the Surviving Corporation of the title to any of the property or rights of the Merging Corporations, those persons who were proper officers and directors of the Merging Corporation as of the effective date of the merger shall execute, acknowledge and deliver such assignments or other instruments and do such acts as may be necessary or appropriate to evidence the vesting of title to such property or rights in the Surviving Corporation. For such purposes the capacity and authority of the Merging Corporation and its officers shall be deemed to be continuing.

The Surviving Corporation agrees that it may be served with process in the State of Idaho and irrevocably appoints the Secretary of State of Idaho as its agent to accept service of process, in any proceeding for the enforcement of any obligation of the Merging Corporation arising in the State of Idaho prior to the effective date of the merger, and in any proceeding for the enforcement of the rights of a dissenting shareholder of the Merging Corporation against the Surviving Corporation.

EIGHTH

ACCOUNTING AND STATE CAPITAL

When the merger becomes effective, subject to such changes, adjustments or eliminations as may be made in accordance with generally accepted accounting principles, (a) the assets and liabilities of the Constituent Corporations shall be recorded in the accounting records of the Surviving Corporation at the amounts at which they shall be carried at that time in the accounting records of the Constituent Corporations, (b) the amount of stated capital with which the Surviving Corporation shall begin business immediately after the effective date of the merger is \$58,000.00.

NINTH

ABANDONMENT

Anything herein or elsewhere to the contrary notwithstanding, this Plan and Agreement of Merger may be abandoned by action of the Board of Directors of either Gem or the Merging Corporation at any time prior to the effective date of the merger, whether before or after submission to their respective stockholders, upon the happening of any one of the following events:

1. If, in the judgment of the Board of Directors of Gem or the Merging Corporations, the merger would be impracticable for any reason.

TENTH

REPRESENTATIONS AND WARRANTIES

Gem and the Merging Corporation each represents and warrants to the other that between the date hereof and time when the merger becomes effective, they will not enter into any employment contracts, grant any stock options or issue any stock or securities, except upon the exercise of presently outstanding restricted stock options, or declare or pay any dividends in stock in cash or make any other distribution on or with respect to their outstanding stock.

ELEVENTH

EFFECTIVE DATE

The effective date of the merger provided for by this Agreement shall be the date on which the last act prior to recording required to complete the merger under the laws of the State of Idaho is performed.

IN WITNESS WHEREOF, the undersigned officers have signed their names hereto and have caused their respective corporate seals of the Constituent Corporations to be affixed hereto this 30th day of November, 1987.

GEM EQUIPMENT, INC.
an Idaho corporation
(the "Surviving Corporation")

By 
President, Fred Salyer

ATTEST:


Secretary, Scott Salyer

TRI COUNTY TRACTOR, INC.
an Idaho corporation
(the "Merging Corporation")

By Fred Salyer
President, Fred Salyer

ATTEST:

Scott Salyer
Secretary, Scott Salyer

STATE OF CALIFORNIA,)
:SS.
County of Kings .)

On this 4th day of December, 1987, before me, the undersigned, a Notary Public in and for said State, personally appeared Fred Salyer and Scott Salyer, known to me to be or proved to me on their oaths to be the President and Secretary of GEM EQUIPMENT, INC., who executed the instrument and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.



Betty L. Anderson
Notary Public for California
Residing at: Hanford, California

STATE OF CALIFORNIA,)
:SS.
County of Kings)

On this 4th day of December, 1987, before me, the undersigned, a Notary Public in and for said State, personally appeared Fred Salyer and Scott Salyer known to me to be or proved to me on their oaths to be the President and Secretary of the TRI COUNTY TRACTOR, INC., who executed the instrument and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.



Betty L. Anderson
Notary Public for California
Residing at: Hanford, California

WAIVER

Gem Equipment, Inc., an Idaho corporation, being sole shareholder of Tri County Tractor, Inc., an Idaho corporation, hereby waives, pursuant to Idaho Code §30-1-75, its right to receive a copy of the Plan of Merger for the 30 days prior to delivery of that Plan of Merger and the original Articles of Merger to the Idaho Secretary of State.

Dated: November 30, 1987

GEM EQUIPMENT, INC.

By 
President

ATTEST:


Secretary