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ARTICLES OF INCORPORATION

OF

IMPERIAL COACH COMPANY

RECEIVED

Oct 12 19 47 PM '97

KNOW ALL MEN BY THESE PRESENTS:

That I, the undersigned, have formed a body corporate under the laws of the State of Iowa, and to that end have adopted the following Articles of Incorporation.

ARTICLE I.

NAME

The name of this corporation shall be Imperial Coach Company.

ARTICLE II.

STATUTE

This corporation is organized under the provisions of Chapter 490 of the Code of Iowa.

ARTICLE III.

STOCK

This corporation shall have authority to issue ten thousand (10,000) shares of capital stock of one class, each share to have a par value of Ten Dollars (\$10.00).

ARTICLE IV.

REGISTERED OFFICE AND REGISTERED AGENT

The registered office of this corporation shall be located at 106 East Court Avenue, Winterset, Iowa 50273, and the initial registered agent at such address shall be Joseph D. Carney.

ARTICLE V.

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INCORPORATOR

The incorporator of this corporation is as follows:

Joseph D. Carney 106 East Court Avenue Winterset, IA 50273. FILED NO. **1001**BOOK 41 PAGE 179

92 OCT 22 AH 8: 27

MICHELLE UTSLER RECORDER MADISON COUNTY.IOWA Fee \$10.00

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Joseph D. Carney

STATE OF IOWA

SS

COUNTY OF MADISON,

On this day of Orles, 1992, before me, a Notary Public in and for the State of Iowa, personally appeared Joseph D. Carney, to me personally known, who by me being duly sworn, did say that he is the person described in and who executed the foregoing Articles of Incorporation, and acknowledged that he executed the same as her voluntary act and deed, for the uses and purposes therein set forth.

IN WITNESS WHEREOF, I have hereunto signed my name and affixed my Notarial Seal the day and year last stated above.

Notary Public in and for the State of Iowa

TENNS H. JORDAN

AMERICAN EXPIRES

AMERICAN STREET

ELAINE BAXTER Secretary of State FILED

Date: 10-12-92 Time: 12:47 Receipt: R2//536