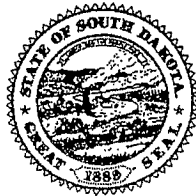


State of South Dakota



OFFICE OF THE SECRETARY OF STATE

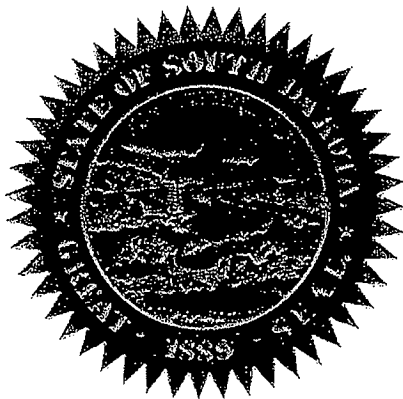
Certificate of Incorporation Business Corporation

ORGANIZATIONAL ID #: DB047621

I, **Chris Nelson**, Secretary of State of the State of South Dakota, hereby certify that the Articles of Incorporation of **LAND RUSH PROPERTIES, INC.** duly signed and verified, pursuant to the provisions of the South Dakota 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 hereby issue this Certificate of Incorporation and attach hereto a duplicate of the Articles of Incorporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this December 12, 2003.



Chris Nelson

Chris Nelson
Secretary of State

Filed this 12th day of Dec, 2003
Chris Nelson
SECRETARY OF STATE

ARTICLES OF INCORPORATION
OF
LAND RUSH PROPERTIES, INC.

RECEIVED
DEC 12 '03
S.D. SEC. OF STATE

Executed by the undersigned for the purpose of forming a South Dakota Business Corporation under Chapter 47 of SDCL.

FIRST: The name of the corporation (the "Corporation") is Land Rush Properties, Inc.

SECOND: The period of existences is perpetual.

THIRD: The nature of the business or purposes to be conducted or promoted is as follows: to purchase, improve, develop, hold, and own real estate, and to lease, mortgage, and sell the same in such parts or parcels improved or unimproved, and on such terms as from time to time and manner of payment as the Corporation may, by its Board of Directors, agree.; and, to conduct or engage in any lawful act or activity for which corporations may be organized under the laws of South Dakota.

FOURTH: The total number of shares of capital stock which the Corporation shall have the authority to issue shall be 200,000 shares of Common Stock having a par value of \$.01 per share, amounting to an aggregate par value of \$2,000.00.

FIFTH: In furtherance of and not in limitation of powers conferred by statute, it is further provided that:

- (a) Subject to the limitations and exceptions, if any, contained in the by-laws of the Corporation, the by-laws may be adopted, amended or repealed by the Board of Directors of the Corporation;
- (b) Elections of directors need not be by written ballot;
- (c) Subject to any applicable requirements of law, the books of the Corporation may be kept outside the State of South Dakota at such locations as may be designated by the Board of Directors or in the by-laws of the Corporation; and
- (d) Except as provided to the contrary in the provisions establishing a class of stock, the number of authorized shares of such class may be increased or decreased (but not below the number of shares thereof then outstanding) by the affirmative vote of a majority of the stock of the Corporation entitled to vote, voting as a single class.
- (e) There shall be pre-emptive rights.

(f) There shall be cumulative voting for directors.

(g) The corporation will not commence business until consideration of the value of at least One Thousand Dollars (\$1,000.00) has been received for the issuance of shares.

SIXTH: Whenever a compromise or arrangement is proposed between the Corporation and its creditors or any class of them and/or between the Corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of South Dakota may, on the application in a summary way of the Corporation or of any creditor or stockholder thereof or on the application of any receiver or receivers appointed for the Corporation under the provisions of the South Dakota Code or on the application of trustees in dissolution or any receiver or receivers appointed for the Corporation under the provisions of the South Dakota Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of the Corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of the Corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of the Corporation as a consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of the Corporation, as the case may be, and also on the Corporation.

SEVENTH: The Corporation shall indemnify to the fullest extent permitted by law any person who at any time is, or shall have been, a director or officer of the Corporation, and is threatened to be or is made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (including an action, suit or proceeding by or in the right of the Corporation), by reason of the fact that he is, or was, a director, officer, employee or agent of the Corporation, or served at the request of the Corporation as a director, officer, employee, trustee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement incurred in connection with any such action, suit or proceeding to the maximum extent permitted by the laws of South Dakota. The foregoing right of indemnification shall in no way be exclusive of any other rights of indemnification to which any such director, officer, employee or agent may be entitled, under any by-law, agreement, vote of directors or stockholders or otherwise.

EIGHTH: To the maximum extent permitted by the laws of the State of South Dakota, no director of the Corporation shall be personally liable to the Corporation or to any of its stockholders for monetary damages arising out of such director's breach of fiduciary duty as a director of the Corporation. No amendment or repeal of this Article

EIGHTH shall deprive a director of the benefits hereof with respect to any act or omission occurring prior to such amendment or repeal.

NINTH: The Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, in the manner now or hereafter prescribed by statute, and this Certificate of Incorporation and all rights conferred upon stockholders herein are granted subject to this reservation.

TENTH: The address of the registered office of the Corporation in the State of South Dakota is 2693D Commerce Road, Rapid City, South Dakota 57702, and the name of its registered agent at such address is George J. Nelson.


ELEVENTH: The name and the mailing address of the sole incorporator of the Corporation is:

<u>NAME</u>	<u>MAILING ADDRESS</u>
George J. Nelson	2693D Commerce Rd. Rapid City, SD 57702

TWELTH: The number of directors constituting the initial board of directors is two (2) and the name and mailing address of the directors of the Corporation are:

<u>NAME</u>	<u>MAILING ADDRESS</u>
Robert Drew	1311 11 th Street Rapid City, SD 57701
Rich Evans	3735 Sonora Dr. Rapid City, SD 57701

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of December, 2003.

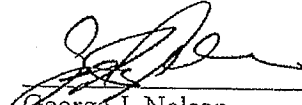


George J. Nelson

CONSENT OF APPOINTMENT BY THE REGISTERED AGENT

I, George J. Nelson, hereby give my consent to serve as the registered agent for Land Rush Properties, Inc.

Dated this 11th day of December, 2003.


George J. Nelson

State of South Dakota)
) ss.
County of Pennington)

George J. Nelson, being first duly sworn on oath, deposes and says:

That he is the person described in and who signed the foregoing Articles of Incorporation as incorporator therein; that he has read the articles and knows the contents thereof; that he intends in good faith to form a corporation for the purposes of the promotion of a lawful business as set forth in the articles.

In witness whereof, I have hereunto set my hand the day and year first above written.


George J. Nelson

Subscribed and sworn to before me this 11th day of December, 2003.


Notary Public, South Dakota

(SEAL)
My Commission Expires: July 6, 2008

U.S. Income Tax Return for an S Corporation

2008

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
See separate instructions.

For calendar year 2008 or tax year beginning ending

A S election effective date 12/12/03	Use IRS label. Otherwise, print or type.	Name LAND RUSH PROPERTIES, INC.	D Employer identification number 20-0490469
B Business activity code number (see instructions) 531310		Number, street, and room or suite no. If a P.O. box, see instructions. 1311 11TH STREET	E Date incorporated 12/12/2003
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state, and ZIP code RAPID CITY SD 57701	F Total assets (see instructions) \$ 54,336

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed

H Check if: (1) Final return (2) Name change (3) Address change
(4) Amended return (5) S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year **2**

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales 499,960	b Less returns and allowances	1c 499,960
	2 Cost of goods sold (Schedule A, line 8)		2
	3 Gross profit. Subtract line 2 from line 1c		3 499,960
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		4
	5 Other income (loss) (see instructions—attach statement) SEE STMT 1, 2		5 -51,321
	6 Total income (loss). Add lines 3 through 5		6 448,639
Deductions (see instructions for limitations)	7 Compensation of officers		7
	8 Salaries and wages (less employment credits)		8
	9 Repairs and maintenance		9 14,581
	10 Bad debts		10
	11 Rents		11 11,428
	12 Taxes and licenses		12 29,329
	13 Interest		13 5,328
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)		14
	15 Depletion (Do not deduct oil and gas depletion.)		15
	16 Advertising		16
	17 Pension, profit-sharing, etc., plans		17
	18 Employee benefit programs		18
	19 Other deductions (attach statement) SEE STMT 3		19 20,667
	20 Total deductions. Add lines 7 through 19		20 81,333
	21 Ordinary business income (loss). Subtract line 20 from line 6		21 367,306
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a	
	b Tax from Schedule D (Form 1120S)	22b	
	c Add lines 22a and 22b (see instructions for additional taxes)		22c
	23a 2008 estimated tax payments and 2007 overpayment credited to 2008	23a	
	b Tax deposited with Form 7004	23b	
	c Credit for federal tax paid on fuels (attach Form 4136)	23c	
	d Add lines 23a through 23c		23d
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		24
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed		25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26
27 Enter amount from line 26 credited to 2009 estimated tax Refunded		27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *Robert Drew* Date: *1/14/09*

Title: **PRESIDENT**

Preparer's signature: *Ketel Thorsten* Date: _____

Firm's name (or yours if self-employed): **KETEL THORSTENSON, LLP** EIN: **46-0257538**

address, and ZIP code: **81 QUINCY ST, RAPID CITY, SD 57701** Phone no.: **605-342-5630**

address, and ZIP code: **RAPID CITY, SD 57709-3140**

U.S. Income Tax Return for an S Corporation

2007

Department of the Treasury Internal Revenue Service (77)

Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. See separate instructions.

For calendar year 2007 or tax year beginning ending

Header section containing: A Selection effective date (12/12/03), B Business activity code number (531310), C Check if Sch. M-3 attached, Name (LAND RUSH PROPERTIES, INC.), D Employer identification number (20-0490469), E Date incorporated (12/12/2003), F Total assets (\$87,488), and address (1311 11TH STREET, RAPID CITY, SD 57701).

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No (checked)
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) S election termination or revocation
I Enter the number of shareholders in the corporation at the end of the tax year 2

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Main table with columns for Income, Deductions, and Tax and Payments. Includes rows for Gross receipts (91,000), Total income (57,007), Total deductions (26,354), and Ordinary business income (30,653).

Sign Here section with signature of Robert Drew, Date 4/15/07, Title PRESIDENT, and Preparer's information: KETEL THORSTENSON, LLP, EIN 46-0257538, Phone 605-342-5630.

U.S. Income Tax Return for an S Corporation

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation.
▶ See separate instructions.

2006

For calendar year 2006 or tax year beginning ending

A Effective date of S election 12/12/03	Use IRS label. Otherwise, print or type.	Name LAND RUSH PROPERTIES, INC.	C Employer identification number 20-0490469
		Number, street, and room or suite no. If a P.O. box, see instructions. 1311 11TH STREET	D Date incorporated 12/12/2003
B Business activity code number (see instructions) 531310		City or town, state, and ZIP code RAPID CITY SD 57701	E Total assets (see instructions) \$ 100,671

F Check if: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return

G Enter the number of shareholders in the corporation at the end of the tax year **2**

H Check if Schedule M-3 is required (attach Schedule M-3)

Caution. Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales	167,500	b Less returns and allowances		c Bal	1c	167,500
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	167,500
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	
	5 Other income (loss) (see instructions-attach statement)		SEE STMT			5	-6,387
	6 Total income (loss). Add lines 3 through 5					6	161,113
Deductions (see instructions for limitations)	7 Compensation of officers					7	
	8 Salaries and wages (less employment credits)					8	
	9 Repairs and maintenance					9	
	10 Bad debts					10	
	11 Rents					11	
	12 Taxes and licenses					12	9,481
	13 Interest					13	955
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)					14	
	15 Depletion (Do not deduct oil and gas depletion.)					15	
	16 Advertising					16	
	17 Pension, profit-sharing, etc., plans					17	
	18 Employee benefit programs					18	
	19 Other deductions (attach statement)		SEE STMT			19	3,626
	20 Total deductions. Add lines 7 through 19					20	14,062
	21 Ordinary business income (loss). Subtract line 20 from line 6					21	147,051
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a				22c	
	b Tax from Schedule D (Form 1120S)	22b					
	c Add lines 22a and 22b (see instructions for additional taxes)						
	23a 2006 estimated tax payments and 2005 overpayment credited to 2006	23a					
	b Tax deposited with Form 7004	23b					
	c Credit for federal tax paid on fuels (attach Form 4136)	23c					
	d Credit for federal telephone excise tax paid (attach Form 8913)	23d					
	e Add lines 23a through 23d	23e					
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached	24					
	25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25					
26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid	26						
27 Enter amount from line 26 Credited to 2007 estimated tax Refunded	27						

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: **ROBERT DREW** Date: **12/14/07**

Preparer's signature: **KETEL THORSTENSON** Date: _____

Check if self-employed

Preparer's SSN or PTIN: **P00170118**

May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Title: **PRESIDENT**

Paid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code: **KETEL THORSTENSON, LLP
PO BOX 13140
RAPID CITY, SD 57701**

Phone no.: **605-342-5630**

EIN: **46-0257538**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation. See separate instructions.

2005

Department of the Treasury
Internal Revenue Service

For calendar year 2005, or tax year beginning _____, ending _____

A Effective date of S election 12/12/03	Use the IRS label. Otherwise, print or type.	Name LAND RUSH PROPERTIES, INC.	C Employer identification number 20-0490469
		Number, street, and room or suite no. If a P.O. box, see instructions. 1311 11TH STREET	D Date incorporated 12/12/2003
B Business code number (see instructions) 531310		City or town, state, and ZIP code RAPID CITY SD 57701	E Total assets (see instructions) \$ 97,673
F Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
G Enter number of shareholders in the corporation at end of the tax year ▶ 2			

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross rept. or sales	180,000	b Less rtn. and allowances		c Bal	1c	180,000
	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	180,000
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					4	
	5 Other income (loss) (attach statement)		SEE STMT 1, 2			5	6,584
	6 Total income (loss). Add lines 3 through 5					6	186,584
Deductions (see the instructions for limitations)	7 Compensation of officers					7	
	8 Salaries and wages (less employment credits)					8	
	9 Repairs and maintenance					9	
	10 Bad debts					10	
	11 Rents					11	
	12 Taxes and licenses					12	7,200
	13 Interest					13	
	14a Depreciation (attach Form 4562)		14a				
	b Depreciation claimed on Schedule A and elsewhere on return		14b				
	c Subtract line 14b from line 14a					14c	
	15 Depletion (Do not deduct oil and gas depletion.)					15	
	16 Advertising					16	
	17 Pension, profit-sharing, etc., plans					17	
	18 Employee benefit programs					18	
	19 Other deductions (attach statement)		SEE STMT 3			19	5,579
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19					20	12,779	
21 Ordinary business income (loss). Subtract line 20 from line 6					21	173,805	
Tax and Payments	22 Tax: a Excess net passive income tax (attach statement)		22a				
	b Tax from Schedule D (Form 1120S)		22b				
	c Add lines 22a and 22b (see the instructions for additional taxes)					22c	
	23 Payments: a 2005 estimated tax payments and amount applied from 2004 return		23a				
	b Tax deposited with Form 7004		23b				
	c Credit for Federal tax paid on fuels (attach Form 4136)		23c				
	d Add lines 23a through 23c					23d	
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached					24	
	25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.					25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid					26	
27 Enter amount of line 26 you want: Credited to 2006 estimated tax				Refunded	27		

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: *[Signature]* Date: 5/5/06

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer's Use Only	Preparer's signature	KETEL THORSTENSON, LLP, CPA'S 810 QUINCY ST. RAPID CITY, SD 57701	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN P00170118
	Firm's name (or yours if self-employed), address, and ZIP code	KETEL THORSTENSON, LLP PO BOX 3140 RAPID CITY, SD	57709-3140	EIN	46-0257538 Phone no. 605-342-5630

Form **1120S**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for an S Corporation

▶ Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.
▶ See separate instructions.

OMB No. 1545-0130

2004

For calendar year 2004, or tax year beginning , 2004, and ending ,

A Effective date of S election 12/12/2003	Use the IRS label. Otherwise, print or type. LAND RUSH PROPERTIES, INC. 1311 11TH STREET RAPID CITY, SD 57701	C Employer identification number 20-0490469
B Business code number (see instructions) 531310		D Date incorporated 12/12/2003
		E Total assets (see instructions) \$ 2,268.

F Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return

G Enter number of shareholders in the corporation at end of the tax year ▶ 2

Caution: Include *only* trade or business income and expenses on lines 1a through 21. See the instructions for more information.

I N C O M E	1 a Gross receipts or sales	b Less returns and allowances	c Bal ▶	1 c
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1c			3
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4
	5 Other income (loss) (attach schedule)			5
	6 Total income (loss). Add lines 3 through 5 ▶			6
D E D U C T I O N S	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14a Depreciation (attach Form 4562)	14a		
	b Depreciation claimed on Schedule A and elsewhere on return	14b		
	c Subtract line 14b from line 14a			14c
	15 Depletion (Do not deduct oil and gas depletion)			15
S E E I N S T R U C T I O N S	16 Advertising			16
	17 Pension, profit-sharing, etc. plans			17
	18 Employee benefit programs			18
	19 Other deductions (attach schedule)			19
	20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19 ▶			20
	21 Ordinary business income (loss). Subtract line 20 from line 6			21
	T A X A N D P A Y M E N T S	22 Tax: a Excess net passive income tax (attach schedule)	22a	
b Tax from Schedule D (Form 1120S)		22b		
c Add lines 22a and 22b (see instructions for additional taxes)				22c
23 Payments: a 2004 estimated tax payments and amount applied from 2003 return		23a		
b Tax deposited with Form 7004		23b		
c Credit for Federal tax paid on fuels (attach Form 4136)		23c		
d Add lines 23a through 23c				23d
24 Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/>			24	
25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25 0.	
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount of line 26 you want: Credited to 2005 estimated tax ▶ Refunded			27	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)?

Yes No

Preparer's signature

KETEL THORSTENSON, LLP, CPA'S
810 QUINCY ST. RAPID CITY, SD 57701

Date

Check if self-employed

Preparer's SSN or PTIN

P00170118

Paid Preparer's Use Only

Firm's name (or yours if self-employed), address, and ZIP code

KETEL THORSTENSON, LLP
PO BOX 3140
RAPID CITY, SD 57709-3140

EIN 46-0257538
Phone no. (605) 342-5630