

State of Idaho

Department of State

CERTIFICATE OF DISSOLUTION OF

IDAHO IRRIGATION, INC.

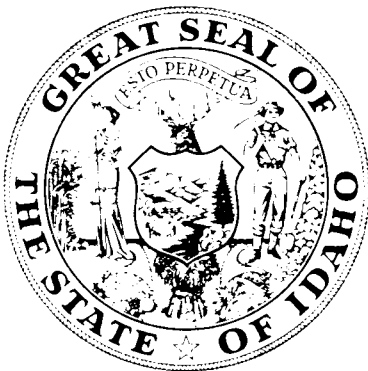
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of _____

IDAHO IRRIGATION, 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 Dissolution, and attach hereto a duplicate original of the Articles of Dissolution.

Dated August 29, 19 80.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF DISSOLUTION
OF

IDAHO IRRIGATION, INC.

AUG 29 2 13 PM '80
SECRETARY OF STATE
STATE

Pursuant to the provisions of Idaho Code 30-1-92, the undersigned Corporation adopts the following Articles of Dissolution for the purpose of dissolving the Corporation:

FIRST: The name of the Corporation is IDAHO IRRIGATION INC., and the office address of the Corporation is 1600 Washington Trust Financial Center, Spokane, Washington 99204, in care of Scott B. Lukins.

SECOND: The names and addresses of the last officers and Directors of the Corporation are as follows:

<u>Name and Address</u>	<u>Office</u>
Dorothy J. Peringer 9570 Mandus Olsen Road N.E. Bainbridge Island Washington 98110	Director & President
William Dole Route 1, Box 77 Rathdrum, Idaho 83858	Director & Vice-President
Scott B. Lukins 1600 Washington Trust Financial Center Spokane, Washington 99204	Director & Secretary- Treasurer

THIRD: Notice to creditors was given as required by Section 30-1-87 of the Idaho Code.

FOURTH: All debts, obligations and liabilities of the Corporation have been paid and discharged, or adequate provision has been made therefor.

MINUTES OF JOINT SPECIAL MEETING
OF THE SHAREHOLDERS AND DIRECTORS

OF

IDAHO IRRIGATION, INC.

A joint special meeting of the directors and shareholders of Idaho Irrigation, Inc. was held on Thursday, August 30, 1979 at the offices of Lukins, Annis, Shine, McKay, Van Marter & Rein, P.S., in Spokane, Washington.

All the shareholders and directors being present in person, or having waived notice of said meeting, viz, the Estate of Roy P. Peringer, appearing by and through Scott B. Lukins, Executor, Dorothy J. Peringer (director), Scott B. Lukins (director) and William Dole (director).

Dorothy J. Peringer, President of the corporation, presided as Chairman of the meeting and Scott B. Lukins, Secretary of the corporation, acted as Secretary thereof.


The Chairman stated that the purpose of the meeting was to adopt a plan of complete liquidation pursuant to Section 337 of the Internal Revenue Code. In this regard, the Secretary, Scott B. Lukins, stated that in order to avoid a large capital gain on the liquidation of the corporation's sole owned subsidiary, Porter-Peringer, Inc., it would be necessary for this corporation to adopt a plan of complete liquidation under Section 337 of the Internal Revenue Code, and to distribute all of its assets to its sole shareholder, the Estate of Roy P. Peringer, within twelve months of the date of this meeting. The Secretary stated that it was his recommendation that such a resolution be adopted. Whereupon, the following resolution was then unanimously adopted:

RESOLVED, that the corporation shall liquidate and dissolve pursuant to the following plan of liquidation and distribution and in accordance with Section 337 of the Internal Revenue Code of 1954, as amended.

1. The officers are authorized and directed to proceed promptly to wind-up the corporations affairs; to sell such assets as may seem desirable, and to distribute and assign the remaining assets to the corporation's sole shareholder, the Estate of Roy P. Peringer, with such distribution and/or assignment to occur within the twelve-month period beginning on the date of the adoption of this plan of liquidation.

2. As soon as practical, the officers shall take all appropriate and necessary action to dissolve the corporation under Idaho law.

There being no further business to come before the meeting, it was adjourned.



Scott B. Lukins, Secretary

