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

IDAMO 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

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SECRETARY OF STATE

Corporation Clerk

ARTICLES OF DISSOLUTION 9

OF

IDAHO IRRIGATION, INC.

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:

Name and Address

Office

Dorothy J. Peringer Director & President 9570 Mandus Olsen Road N.E. Bainbridge Island Washington 98110

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.

FIFTH: All remaining property and assets of the Corporation have been distributed among its Shareholders, in accordance with their respective rights and interests.

SIXTH: There are no suits pending against the Corporation in any court in respect of which adequate provision has not been made for the satisfaction of any judgment.

DATED this 8th day of August, 1980.

IDAHO IRRIGATION, INC.

Bv:

orothy 1/2. Peringer

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SCOTT B. LUKINS, Secretary

STATE OF WASHINGTON

) ss.

County of Spokane

I, the undersigned, a Notary Public in and for the State and County above set forth, hereby certify that on the aforementioned date, personally appeared before me SCOTT B. LUKINS, who, being first duly sworn, declared that he is the Secretary of the aforementioned corporation, that he signed the foregoing document, and that the statements therein contained are true.

Notary Public in and for the State of Washington, residing at Spokane

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 soley 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

Notice of Meeting Waived and Minutes Approved:

ESTATE OF ROY P. PERINGER

BY

Soott B. Lukins, Executor

Dorothy J. Peringer

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William Dole

STATE OF WASHINGTON)

SS.

County of Spokane

I, Bonnie Ann Forsythe, a notary public, do hereby certify that on July 22, 1980, personally appeared before me Scott B. Lukins, who, being by me first duly sworn, declared that he is the secretary of Idaho Irrigation, Inc., that he signed the foregoing document as secretary of the corporation, and that the statements therein contained are true.

Notary Public in and for the State of Washington, residing at Spokane