

State of Idaho

Department of State

CERTIFICATE OF MERGER OR CONSOLIDATION

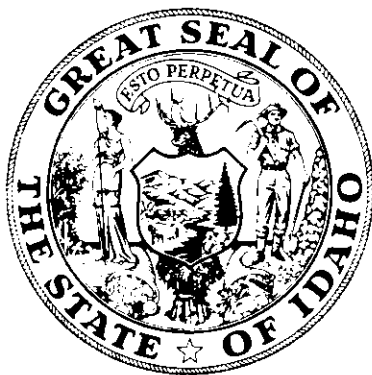
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho hereby certify that
duplicate originals of Articles of Merger of _____
POLAR MANUFACTURING, INC., an Idaho corporation

into SCOTTS REFRIGERATION, INC., an Idaho corporation

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 March 6, 19 87.



Pete T. Cenarrusa

SECRETARY OF STATE

Shirley J. Clark
Corporation Clerk

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ARTICLES OF MERGER

22 SEC 1 PART OF
STATE

OF

POLAR MANUFACTURING, INC., an Idaho Corporation

INTO

SCOTTS REFRIGERATION, INC., an Idaho Corporation

THESE ARTICLES OF MERGER (the "Articles") are made this 18th day of February, 1987, by and between Polar Manufacturing, Inc., an Idaho corporation and a wholly-owned subsidiary of Scotts Refrigeration, Inc. (hereinafter jointly referred to as the "Non-surviving Corporation") and Scotts Refrigeration, Inc. an Idaho corporation (hereinafter the "Surviving Corporation"), pursuant to Section 30-1-75, et seq. of the Idaho Business Corporation Act..

I. The Non-surviving Corporation shall merge with the Surviving Corporation and upon the effective date of such merger, as hereinafter specified, the Non-surviving Corporation shall cease to exist and shall no longer exercise its powers, privileges and franchises subject to the laws of the State of Idaho, its state of incorporation. The Surviving Corporation shall succeed to the property and assets of and exercise all the powers, privileges and franchises of the Non-surviving Corporation and shall assume and be liable for all of the debts and liabilities, if any, of the Non-surviving Corporation.

II. The merger shall become effective as of February 18, 1987.

III. Immediately prior to the effective date of the merger contemplated herein, the Non-surviving Corporation had 30 shares of its \$100 par value common stock issued and outstanding and was a wholly-owned subsidiary of the Surviving Corporation. Immediately prior to the date of the merger contemplated herein, the Surviving Corporation had a total of 843 shares of its \$100 par value common stock issued and outstanding.

IV. As a result of the merger all outstanding and issued shares of the Non-surviving Corporation shall be surrendered and cancelled.

V. A copy of the Agreement and Plan of Merger is attached hereto as Exhibit A and incorporated herein by reference as though its provisions were fully set forth herein.

VI. A copy of the Agreement and Plan of Merger was provided to and approved by the sole shareholder of the Non-surviving Corporation on February 18, 1987, by the Board of Directors of the Non-surviving Corporation on February 18, 1987 and by the Board of Directors of the Surviving Corporation on February 18, 1987.

Pursuant to the provisions of Section 30-1-75 of the Idaho Business Corporation Act, no vote of the shareholders of the Surviving Corporation was required. The sole shareholder of the Non-surviving Corporation waived notice of the merger pursuant to Section 30-1-75.

The undersigned President and Secretary of each of the parties hereby acknowledges that the execution of these Articles of Merger is the act and deed of the Corporation on whose behalf he executes these Articles and that the facts stated herein are true.

SCOTTS REFRIGERATION, INC.,
an Idaho corporation

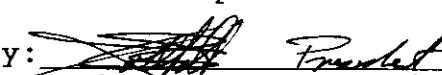
By: 
Jack D. Scott, President


By: 
Doug C. Scott, Secretary

I, Jack D. Scott, President of Scotts Refrigeration, Inc., an Idaho corporation, hereby verify that Jack D. Scott and Doug C. Scott are the duly appointed President and Secretary, respectively, of Scotts Refrigeration, Inc.


Jack D. Scott

POLAR MANUFACTURING INC.,
an Idaho corporation

By: 
Jack D. Scott, President

By: 
Doug C. Scott, Secretary

I, Jack D. Scott, President of Polar Manufacturing Inc., an Idaho corporation, hereby verify that Jack D. Scott and Doug C. Scott are the duly appointed President and Secretary, respectively, of Polar Manufacturing, Inc.


Jack D. Scott

STATE OF _____)
) ss.
COUNTY OF _____)

Jack D. Scott, President of Scotts Refrigeration, Inc., an Idaho corporation, and Polar Manufacturing, Inc., an Idaho corporation, being duly sworn, acknowledged before me and stated that the execution of this Agreement was the act and deed of the above named corporation and that the facts contained herein are true and correct.

Subscribed and sworn to before me, a notary public in and for the State and County above named, this 20 day of February, 1987.

(SEAL)

Sherry Deane
Notary Public
Address: 505 Machine
Hepp Falls, ID

My commission expires:

July 1988

Exhibit A

AGREEMENT AND PLAN OF MERGER

OF

POLAR MANUFACTURING, INC., an Idaho corporation

INTO

SCOTTS REFRIGERATION, INC., an Idaho corporation

THIS AGREEMENT AND PLAN OF MERGER (the "Agreement") is made this 18th day of February, 1987 by and between Polar Manufacturing, Inc., an Idaho corporation (hereinafter referred to as the "Non-surviving Corporation") and Scotts Refrigeration, Inc., an Idaho corporation (hereinafter referred to as the "Surviving Corporation"). Hereinafter the Non-surviving Corporation and Surviving Corporation shall be referred to as the "Corporations".

WHEREAS, the Non-surviving Corporation is a wholly owned subsidiary of the Surviving Corporation, and

WHEREAS, the respective Corporations desire to merge;

NOW THEREFORE, in consideration of the mutual covenants contained herein, the parties hereby agree as follows:

I. Pursuant to Section 30-1-75, et seq. of the Idaho Business Corporation Act, the Non-surviving Corporation shall merge with the Surviving Corporation and upon the effective date of such merger, as hereinafter specified, the Non-surviving Corporation shall cease to exist and

shall no longer exercise its powers, privileges and franchises subject to the laws of the State of Idaho, its state of incorporation. The Surviving Corporation shall succeed to the property and assets of and exercise all powers, privileges and franchises of the Non-surviving Corporation and shall assume and be liable for all of the debts and liabilities, if any, of the Non-surviving Corporation.

II. The Non-surviving Corporation's assets shall be distributed, subject to liabilities, in cancellation of its common stock to the Surviving Corporation, as owner of all the Non-surviving Corporation's issued and outstanding stock.

III. The officers of the Corporations are authorized and directed to take all appropriate and necessary action to dissolve the Non-surviving Corporation under Idaho law.

IV. This Agreement and Plan of Merger shall become effective as of February 18, 1987.

V. The state of incorporation of the Surviving Corporation after the effective date of the merger shall remain the State of Idaho.

VI. The officers and directors of the Surviving Corporation after the effective date of the merger shall be the same officers and directors as prior to the effective date of the merger.

VII. The name of the Surviving Corporation after the effective date of the merger shall continue to be "Scotts Refrigeration, Inc."

VIII. The Articles of Incorporation of the Surviving Corporation shall remain as currently in effect and shall serve as the Articles of Incorporation for the Surviving Corporation and Non-surviving Corporation as merged.

IX. The authorized shares of Common Stock of the Surviving Corporation, whether issued or unissued on the effective date of the merger shall not be converted into a different number or class of shares as a result of the merger.

X. Immediately prior to the effective date of the merger contemplated herein, the Non-Surviving Corporation had a total of 30 shares of its \$100 par value common stock issued and outstanding. The Surviving Corporation owned all 30 shares of the Non-Surviving Corporation's common stock. Immediately prior to the effective date of the merger contemplated herein, the Surviving Corporation had 843 shares of its \$100 par value common stock issued or outstanding.


XI. As a result of the merger, all outstanding and issued shares of the Non-Surviving Corporation's common stock shall be surrendered and automatically cancelled.

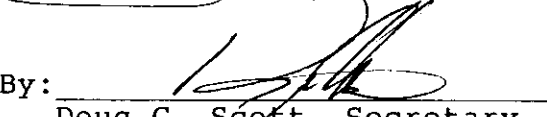
XII. The Non-surviving and Surviving Corporation shall take, or cause to be taken, all actions necessary, proper or advisable under the laws of the State of Idaho to consummate and make effective the merger.

XIII. It is intended that the transaction described herein qualifies as a liquidation of a subsidiary within the definition of of Sections 332 and 337 of the Internal Revenue Code of 1954, as amended.

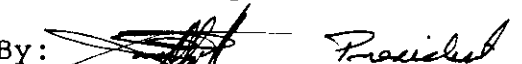
The undersigned President and Secretary of each of the parties hereto hereby acknowledges that the execution of this Agreement is the act and deed of the Corporation on whose behalf he executes this Agreement, and that the facts stated herein are true.

SCOTTS REFRIGERATION, INC.,
an Idaho corporation

By: 
Jack D. Scott, President

By: 
Doug C. Scott, Secretary

POLAR MANUFACTURING, INC.,
an Idaho corporation

By: 
Jack D. Scott, President

By: 
Doug C. Scott, Secretary