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State of Idaho

Department of State

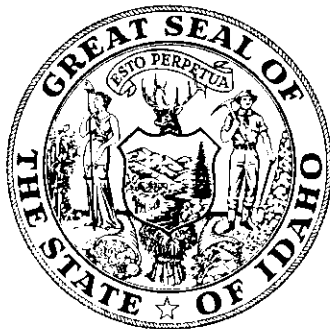
CERTIFICATE OF DISSOLUTION OF

FARMERS EQUIPMENT COOPERATIVE, INC.

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

March 3, 1993



Pete T. Cenarrusa
SECRETARY OF STATE

By *[Signature]*

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IDAHO SECRETARY OF STATE

ARTICLES OF DISSOLUTION
OF

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FARMERS EQUIPMENT COOPERATIVE, INC.

Pursuant to the provisions of Title 30, Chapter 1, Idaho Code, Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

Article I

The name and post office address of the corporation is Farmers Equipment Cooperative, Inc., 202 W. A Street, Moscow, Idaho, 83843.

Article II

The names and addresses of the last officers and directors of the corporation and their respective offices are as follows:

<u>Name</u>	<u>Address</u>	<u>Office</u>
Robert J. Fulfs	Rt. 2 Box 86 Pullman, WA 99163	President/ Director
Harold Kamerrer	Rt. 2 Box 200 Pullman, WA 99163	Vice President/ Director
Arthur E. Helbling	202 W. A St. Moscow, ID 83843	Secretary/ Treasurer
H. Leroy Gillespie	S.W. 410 Crestview Pullman, WA 99163	Director

Article III

Notice requirements set forth by Section 30-1-87, Idaho Code, have been met.

Article IV

All debts, obligations, and liabilities of the corporation have been paid and discharged.

Article V

All remaining property and assets of the corporation have been distributed among the shareholders in proportion to their respective rights and interests.

Article VI

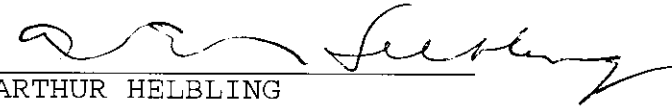
There are no suits pending against the corporation in any court.

Article VII

Dissolution of the corporation has received the unanimous written consent of all shareholders pursuant to Section 30-1-83, Idaho Code.

IN WITNESS WHEREOF, we, the undersigned have hereunto set our hands this 10th day of February, 1993.


ROBERT J. FULFS
President
Farmers Equipment Cooperative, Inc.


ARTHUR HELBLING
Secretary/Treasurer
Farmers Equipment Cooperative, Inc.

VERIFICATION

STATE OF IDAHO)
) ss.
County of Latah)


ARTHUR HELBLING, being first duly sworn on oath,
deposes and says:

That he is the Secretary/Treasurer of Farmers Equipment
Cooperative, Inc.; that he has read the foregoing Articles
of Dissolution, knows the contents hereof, and that the
facts herein stated are true to the best of his knowledge,
information and belief.



ARTHUR HELBLING
Secretary/Treasurer

SUBSCRIBED AND SWORN to before me this 10 day of
February, 1993.



Notary Public in and for the
State of Idaho, residing at
Moscow, Idaho.
My Commission expires: 2-1-94

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CONSENT OF STOCKHOLDERS
TO DISSOLUTION OF
FARMERS EQUIPMENT COOPERATIVE, INC.

THE undersigned, being the holders of all outstanding shares of FARMERS EQUIPMENT COOPERATIVE, INC. do hereby consent to the voluntary dissolution of said corporation and do authorize the President or Vice-President and the Secretary of said corporation to execute and file duplicate originals of Articles of Dissolution with the Secretary of State of the State of Idaho.

DATED this 10th day of February, 1993.

Robert J. Fulfs
ROBERT J. FULFS

Harold Kamerrer
HAROLD KAMERRER

H. Leroy Gillespie
H. LEROY GILLESPIE