

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 _____

NORTHWEST INDUSTRIAL EQUIPMENT, INC., an Idaho corporation

into NORTHWEST INDUSTRIAL EQUIPMENT, INC., a Washington 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 November 7, 19 90.



Pete T. Cenarrusa

SECRETARY OF STATE

[Signature]

Corporation Clerk

ARTICLES OF MERGER

RECEIVED

SECRETARY OF STATE

OCT 17 1990

TO: The Secretary of State of the States of Washington and Idaho.
The undersigned corporations, pursuant to Revised Code of Washington
23B.11.050 and 23B.11.070 and Section 30-1-74 and 30-1-77 of the Idaho Business
Corporation Act, hereby execute the following Articles of Merger:

1. The Plan of Merger of said corporations is attached hereto and incorporated herein by this reference.
2. The name of the surviving corporation (the Washington corporation) shall be and remain Northwest Industrial Equipment, Inc.
3. As to Northwest Industrial Equipment, Inc., an Idaho corporation, the number of shares outstanding, all such shares being single class common stock, entitled to vote on such Plan are as follows:

NAME OF CORPORATION	NUMBER OF SHARES ENTITLED TO VOTE
Northwest Industrial Equipment, Inc. an Idaho corporation	5,000

A vote of the shareholders of Northwest Industrial Equipment, Inc., a Washington corporation is not required pursuant to RCW 23B.11.030(7) and Section 30-1-73(d) of the Idaho Business Corporation Act.

4. As to Northwest Industrial Equipment, Inc., an Idaho corporation, the merger was duly approved by vote of the shareholders, the total number of shares voted for such Plan being 5,000 and against being 0.

DATED this 18 day of SEPT, 1990.

NORTHWEST INDUSTRIAL EQUIPMENT, INC.
a Washington corporation

By Harold Stump
HAROLD STUMP, President

SECRETARY OF STATE
MAY 7 11 40 AM '90

ATTEST: Regina Stump
REGINA STUMP, Secretary

NORTHWEST INDUSTRIAL EQUIPMENT, INC.
an Idaho corporation

By Harold Stump
HAROLD STUMP, President

ATTEST: Regina Stump
REGINA STUMP, Secretary

STATE OF WASHINGTON)
County of King : ss.
Spokane)

On this 18 day of Sept, 1990, before me personally appeared HAROLD STUMP to me known to be the President of NORTHWEST INDUSTRIAL EQUIPMENT, INC., a Washington corporation, the corporation that executed the foregoing instrument, and acknowledged the said instrument to be the free and voluntary act of said corporation, for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute the said instrument on behalf of said corporation.

GIVEN UNDER MY HAND AND OFFICIAL SEAL the day and year in this certificate first above written.



Nancy L. McCleary
Notary Public in and for the State
of Washington, residing at Spokane Aub

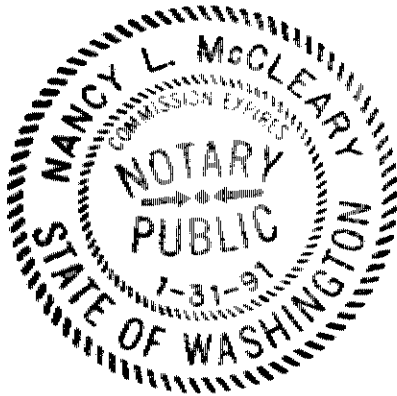
My Commission Expires: 1-31-91

STATE OF WASHINGTON)

County of ~~Spokane~~ *King*) : ss.

On this 18 day of Sept., 1990, before me personally appeared HAROLD STUMP, to me known to be the President of NORTHWEST INDUSTRIAL EQUIPMENT, INC., an Idaho corporation, the corporation that executed the foregoing instrument, and acknowledged the said instrument to be the free and voluntary act of said corporation, for the uses and purposes therein mentioned, and on oath stated that he was authorized to execute the said instrument on behalf of said corporation.

GIVEN UNDER MY HAND AND OFFICIAL SEAL the day and year in this certificate first above written.



Nancy L. McCleary

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

My Commission Expires: 1-31-91

PLAN OF REORGANIZATION

THIS PLAN OF REORGANIZATION ("Plan"), is entered into this 10 day of SEPT, 1990, between NORTHWEST INDUSTRIAL EQUIPMENT, INC., a Washington corporation (herein sometimes referred to as "NWIE-Washington" or the "Surviving Corporation"), and NORTHWEST INDUSTRIAL EQUIPMENT, INC., an Idaho corporation (herein sometimes referred to as "NWIE-Idaho" or the "Merged Corporation").

RECITALS:

A. NWIE-Washington is a corporation newly organized and existing under and by virtue of the laws of the State of Washington, having an authorized capitalization of fifty thousand (50,000) shares of single class common stock with a par value of One Dollar (\$1.00) per share, of which five thousand (5,000) shares will be issued and outstanding, all of which will be owned by HAROLD STUMP and REGINA STUMP (hereinafter referred to collectively as "Shareholders"), as a result of the reorganization and merger contemplated by this Plan.

B. NWIE-Idaho is a corporation organized and existing under and by virtue of the laws of the State of Idaho, having an authorized capitalization of fifty thousand (50,000) shares of single class common stock with a par value of One Dollar (\$1.00) per share, of which five thousand (5,000) shares are presently issued and outstanding, all of which are owned by Shareholders.

C. The Board of Directors of both NWIE-Washington and NWIE-Idaho, deem it desirable and in the best interest of both corporations and their shareholders that NWIE-Idaho be reorganized and merged into NWIE-Washington for the following reasons:

1. The Shareholders of NWIE-Idaho were originally Idaho residents, and the primary office and principal place of business of the corporation was in Idaho.

2. Recently, NWIE-Idaho moved its entire business operation and its business office to Washington state.

3. NWIE-Idaho no longer has any office, place of business or business activity in Idaho.

4. The Shareholders, who also serve as officers and directors of NWIE-Idaho, are now Washington residents.

5. Since the principal office and place of business of NWIE-Idaho is now located in the State of Washington, and since the corporation's primary business activity is now conducted in the State of Washington, and since its principal officers are now residents of Washington, it would be preferable for the corporation to move its State of incorporation to Washington in order to save the cost and expense of conducting business in the State of Washington through a foreign incorporated corporation, and for the convenience of all the parties.

D. NWIE-Washington has been newly organized in the State of Washington in order to act as the surviving corporation following the reorganization and merger of NWIE-Idaho and NWIE-Washington, thereby effecting a change in the state of incorporation.

NOW, THEREFORE, in consideration of the premises and the mutual promises and covenants, and subject to the conditions herein set forth, the reorganizing corporations agree as follows:

1. The reorganized corporations shall be merged into a single corporation by NWIE-Idaho merging into and with NWIE-Washington. NWIE-Washington shall survive the merger, all pursuant to the provisions of Revised Code of Washington 23B.11.070 and 23B.11.010 et seq. and Sections 30-1-77 and 30-1-71, et seq. of the Idaho Business Corporation Act. Upon completion of such reorganization and merger, the separate corporate existence of NWIE-Idaho shall cease and the Surviving Corporation shall become the owner, without other transfer, of all the rights and property of the Merged Corporation, and shall become subject to all debts and liabilities of the Merged Corporation in the same manner as if the Surviving Corporation had itself incurred them.

2. The name of the Surviving Corporation shall be Northwest Industrial Equipment, Inc. The purposes, principal office for the transaction of business, registered office, number of directors, identity of the initial directors, and the capital stock of the Surviving Corporation shall be as appears in the Articles of Incorporation of NWIE-Washington (and any later amendments thereto).

3. The Articles of Incorporation of NWIE-Washington shall remain the same and in no way be affected or changed by the contemplated reorganization, and shall become the Articles of Incorporation for the reorganized corporation.

4. The Bylaws of NWIE-Washington shall remain the same and in no way be affected or changed because of said merger, and shall become the Bylaws for the reorganized corporation.

5. The Board of Directors of NWIE-Washington named in the Articles of Incorporation shall continue to hold office following the effective date of the merger and shall serve as the Board for the reorganized corporation until the next annual meeting of the Shareholders of NWIE-Washington.

6. All outstanding shares of stock in NWIE-Idaho shall be surrendered and exchanged by the Shareholders of NWIE-Idaho for an equal number of newly issued shares in NWIE-Washington following approval of this Plan. All issued and outstanding shares of stock in NWIE-Idaho shall be surrendered to the Surviving Corporation or its duly appointed agent, duly endorsed for transfer, in such manner as the Surviving Corporation shall legally require, and shall be immediately cancelled.

7. Neither NWIE-Idaho nor NWIE-Washington, the Surviving Corporation, shall, prior to the effective date of this reorganization and merger, engage in any activity or transaction other than in the ordinary course of business, except as contemplated by this Plan.

8. NWIE-Idaho is now, and has been since its inception, an electing S corporation for federal income tax purposes. It is intended to continue this S election in effect and for the reorganized corporation to continue to be an electing S corporation. Although some authority would suggest a refiling is not necessary to continue the S election in effect where the sole purpose of a reorganization is to change the state of incorporation, as is the case under this Plan, to avoid ambiguity, the

Surviving Corporation shall file the S election form with the Internal Revenue Service, reaffirming the corporation's intent to remain an S corporation immediately after the reorganization and merger provided for herein is effected.

9. This Plan shall be voted upon by the Board of Directors of the both corporations, and, following their approval, shall be submitted to the Shareholders of NWIE-Idaho, for their approval, all in the manner provided by the applicable laws of the States of Washington and Idaho. The shareholders of the Surviving Corporation are not required to vote on this Plan of Reorganization pursuant to the exception set forth in RCW 23B.11.030(7).

10. Immediately following approval by the vote of both Boards of Directors, and by the holders of not less than two-thirds (2/3) of the issued and outstanding shares of NWIE-Idaho entitled to vote thereon, the appropriate officers of the Surviving Corporation shall immediately file Articles of Merger as required by the laws of the states of Washington and Idaho, and the agreement required of a non-Idaho surviving corporation by Section 30-1-77 of the Idaho Business Corporation Act, consenting to service of process in Idaho, appointing the secretary of state as its agent to accept service, and agreeing to promptly pay any dissenting shareholders. The merger shall be effective on the latter to occur of the date the Articles of Merger are filed in the office of the Secretary of State of the states of Washington and Idaho.

11. This reorganization transaction, structured as a statutory merger pursuant to the laws of the states of Washington and Idaho, for the sole purpose of moving the state of incorporation from Idaho to Washington, is, for federal income tax purposes, intended to qualify as a tax-free reorganization as to both the corporations and their Shareholders pursuant to Sections 368(a)(1)(F) and (A) and 354, and related provisions of the Internal Revenue Code of 1986.

12. All the expenses associated with this reorganization transaction, such as, but not limited to, attorney's and accountant's fees, recording and filing fees, or other fees or taxes, shall be paid by the party (including, if applicable, the Shareholder) who incurred said expenses.

13. The directors of either corporation may, in their sole discretion, abandon this Plan, subject to the rights of third parties under contracts relating thereto, without

further action or approval by the Shareholders of either corporation, at any time before the state law statutory merger has been completed, in the event the directors determine that said reorganization would not constitute a tax-free reorganization pursuant to federal income tax laws (as described in Paragraph 11 above), or for any other reason whatsoever.


14. This Plan may be executed in any number of counterparts, and all such counterparts and copies shall be and constitute an original instrument.

IN WITNESS WHEREOF, the parties hereto have caused this Plan of Reorganization to be executed by their respective officers thereunto duly authorized as of the day and year first above written.

NORTHWEST INDUSTRIAL EQUIPMENT,
INC., an Idaho corporation

By 
HAROLD STUMP, President


"Merged Corporation"
"NWIE-Idaho"

ATTEST: 
REGINA STUMP, Secretary

NORTHWEST INDUSTRIAL EQUIPMENT,
INC., a Washington corporation

By 
HAROLD STUMP, President

"Surviving Corporation"
"NWIE-Washington"

ATTEST: 
REGINA STUMP, Secretary

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AGREEMENT OF MERGER
BY AND BETWEEN
NORTHWEST INDUSTRIAL EQUIPMENT, INC.
AND
IDAHO SECRETARY OF STATE

TO: Secretary of State of the State of Idaho

The undersigned Corporation, a Washington corporation, pursuant to the provisions of the Idaho Business Corporation Act 30-1-77, hereby executes the following Agreement of Merger with the Secretary of State of the State of Idaho:

1. The undersigned Corporation is the Surviving Corporation pursuant to a merger with NORTHWEST INDUSTRIAL EQUIPMENT, INC., an Idaho corporation.
2. The undersigned Corporation is to be governed by the laws of the State of Washington.
3. The undersigned Corporation hereby agrees that it may be served with process in the State of Idaho in any proceeding for the enforcement of any obligation of any domestic corporation which is a party to this merger and in any proceeding for the enforcement of the rights of a dissenting shareholder of any such domestic corporation against the undersigned Corporation.
4. The undersigned Corporation hereby irrevocably appoints the Secretary of State of the State of Idaho as its agent to accept service of process in any proceeding described hereinabove in Paragraph 3 of this Agreement.
5. The undersigned Corporation hereby agrees that it will pay to the dissenting shareholders of any such domestic corporation the amount, if any, to which such dissenting shareholders shall be entitled under the provisions of the Idaho Business

Corporation Act with respect to the rights of dissenting shareholders.

DATED this 18 day of SEPT, 1990.

NORTHWEST INDUSTRIAL EQUIPMENT, INC.

By Harold Stump
HAROLD STUMP, President

By Regina Stump
REGINA STUMP, Secretary

STATE OF WASHINGTON)
King : ss.
County of Spokane)

On this 18 day of Sept., 1990, before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared HAROLD STUMP and REGINA STUMP, to me known to be the President and Secretary, respectively, of NORTHWEST INDUSTRIAL EQUIPMENT, INC., the corporation that executed the foregoing instrument, and acknowledged the said instrument to be the free and voluntary act of said corporation, for the uses and purposes therein mentioned, and on oath stated that they were authorized to execute the said instrument on behalf of said corporation.

WITNESS my hand and official seal hereto affixed the day and year first above written.



Nancy L. McCleary
Notary Public in and for the State of Washington, residing at Leub

My Commission Expires: 1-31-91