

State of Idaho

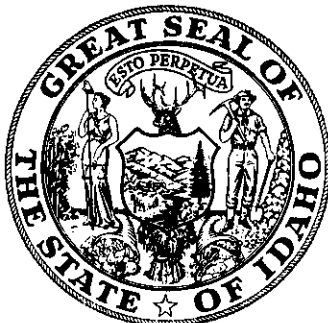
Department of State

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 ELLISPORT, INC., an Idaho corporation, into MARINE SERVICES, INCORPORATED, 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: January 4, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By

Sally J. Clark

ORIGINAL

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ARTICLES OF MERGER

OF

ELLISPORT, INC.

INTO

MARINE SERVICES, INCORPORATED

DEC 30 9 35 AM '93

SECRETARY OF STATE

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IDHO SECRETARY OF STATE

Pursuant to the provisions of Section 30-1-74 of the Idaho Business Corporation Act, the undersigned corporations adopt the following Articles of Merger for the purpose of merging Ellisport, Inc., an Idaho corporation, into Marine Services, Inc., an Idaho corporation, both of which corporations are in good standing.

FIRST: The Agreement and Plan of Merger ("Plan") attached to these Articles of Merger as Exhibit A was unanimously approved by the shareholders and directors of each of the undersigned corporations, in the manner prescribed by the Idaho Business Corporation Act.

SECOND: As to each of the undersigned corporations the number of shares outstanding, the designation and number of outstanding shares of each class entitled to vote as a class on the Plan, and the total number of shares which voted for or against this merger, are as follows:

Ellisport, Inc:

There are 15,000 shares authorized to be issued, all one class, of which 1200 are presently issued and outstanding. The outstanding shares are held as follows:
800 are held by Larry T. Riffe
400 are held by Norman T. Riffe
All 1200 shares were voted in favor of this merger.

Marine Services, Inc:

There are 3000 shares authorized to be issued, all one class, of which 2000 are presently issued and outstanding. The outstanding shares are held as follows:
1000 are held by Larry T. Riffe
1000 are held by Norman T. Riffe
All 2000 shares were voted in favor of this merger.

Dated this 28th day of December, 1993.

ELLISPORT, INC.

MARINE SERVICES INC.

By: Norman T. Riffe
President

By: Norman T. Riffe
President

Larry T. Riffe
Secretary

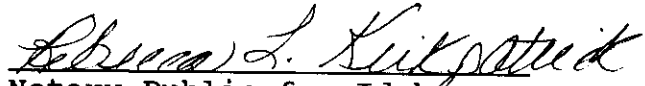
Larry T. Riffe
Secretary

STATE OF IDAHO)
) ss
County of Bonner)

On this 28th day of December, 1993, personally appeared Larry T. Riffe, after being sworn on his oath, did state that he is Secretary of Ellisport, Inc., an Idaho corporation, that he has read the foregoing Articles of Merger and attached Plan of Merger and knows the contents thereof to be true and correct.


Larry T. Riffe

Sworn and subscribed to before me, the undersigned
Notary Public.

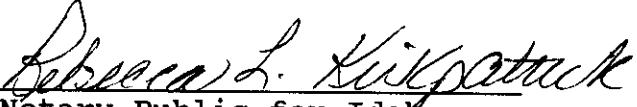

Notary Public for Idaho
Residing at Sandpoint

STATE OF IDAHO)
) ss
County of Bonner)

On this 28th day of December, 1993, personally appeared Norman T. Riffe, after being sworn on his oath, did state that he is President of Marine Services, Inc., an Idaho corporation, that he has read the foregoing Articles of Merger and attached Plan of Merger and knows the contents thereof to be true and correct.


Norman T. Riffe

Sworn and subscribed to before me, the undersigned
Notary Public.


Notary Public for Idaho
Residing at Sandpoint

ORIGINAL

AGREEMENT AND PLAN OF MERGER

Pursuant to Idaho Code Sections 30-1-44, 30-1-145, and other relevant sections as set forth below, the following constitutes the unanimous action of (a) the shareholders and directors of Ellisport, Inc., an Idaho corporation, hereinafter "Ellisport", and (b) the shareholders and directors of Marine Services, Inc., an Idaho corporation, hereinafter "Marine Services", which action is taken as of December 27, 1993, both corporations being sometimes collectively referred to herein as the "Constituent Corporations".

Whereas Marine Services is a corporation duly organized on April 2, 1984 and presently existing under the laws of the State of Idaho, having been authorized to issue 3000 shares capital stock, all one class, but of which only 2000 shares are presently issued and outstanding;

Whereas Ellisport is a corporation duly organized on April 14, 1988 and presently existing under the laws of the State of Idaho, having been authorized to issue 15,000 shares of capital stock, all one class, but of which only 1200 shares are presently issued and outstanding;

Whereas the business of the Constituent Corporations is now conducted from the same location in Idaho, and, the Ellisport Bay Marina having been sold, the respective Boards of Directors deem it advisable for the general welfare and advantage of the Constituent Corporations and their stockholders that the Constituent Corporations merge into a single corporation pursuant to this Plan and the applicable laws of the State of Idaho;

Now, therefore, pursuant to Sections 30-1-71 through 30-1-77, Idaho Code, and Section 368(a)(1)(A) of the Internal Revenue Code, the parties agree that the Constituent Corporations shall be merged on the following terms and conditions:

(1) The Merger. On the effective date of this merger, the separate existence of Ellisport shall cease and Ellisport shall be merged with and into Marine Services, which shall continue its corporate existence and be the corporation surviving the merger, hereinafter the "Surviving Corporation". Consummation of this Plan shall be effected by the filing of Articles of Merger with the Idaho Secretary of State, after satisfaction of the requirements of the applicable laws of said state. The effective time of the merger shall be the time at which the Articles of Merger shall have been filed in accordance with the laws of the State of Idaho and a Certificate of Merger issued.

(2) Governing Laws. The laws which are to govern the Surviving Corporation are the laws of the State of Idaho.

(3) Certificate of Incorporation and Bylaws. The Certificate of Incorporation of Marine Services on the effective date of the merger shall become and continue to be the Certificate of Incorporation of the Surviving Corporation until changed as provided by law.

The Bylaws of Marine Services at the effective time of the merger shall become and continue to be the Bylaws of the Surviving Corporation until altered or amended in accordance with the provisions thereof.

(4) Directors. The directors of Marine Services at the effective time of the merger shall become the directors of the Surviving Corporation until their successors are chosen.

(5) Officers. The officers of Marine Services at the effective time of the merger shall continue to be the officers of the Surviving Corporation until their successors to office are duly selected.

(6) Annual Meeting of Stockholders. The first annual meeting of the stockholders of the Surviving Corporation after the effective time of the merger shall be the next annual meeting provided by the Bylaws of the Surviving Corporation.

(7) Terms and Conversion of Shares. The mode of carrying into effect the merger provided in this Plan and the manner and basis of converting the shares of the Constituent Corporations into shares of the Surviving Corporation, are as follows: At the effective time of the merger, each share of issued and outstanding common stock of Ellisport shall be converted into and become five-sixths of a share of fully paid and nonassessable common stock of Marine Services; that is, the 1200 Ellisport shares shall become 1000 Marine Services shares. Thus, there shall be a total of 3000 shares of outstanding stock in Marine Services immediately after the merger contemplated hereby.

(8) Exchange of Stock Certificates. Each holder of outstanding common stock of Ellisport, upon surrender to the Surviving Corporation of one or more stock certificates for common stock of Ellisport for cancellation, shall be entitled to receive one or more stock certificates for the full number of shares of common stock of the Surviving Corporation into which the common stock of Ellisport so surrendered shall have been converted as aforesaid.

(9) Fractional Shares. No fractional shares of common stock of the Surviving Corporation or certificate or scrip representing the same shall be issued.

(10) Rights and Liabilities of the Constituent Corporations. As of the merger date, the corporate existence of Marine Services, with all its purposes, powers and objects, shall continue unaffected and unimpaired by the merger. As of the merger date, the corporate existence of Ellisport shall cease. Marine Services shall thenceforth possess all Ellisport rights and privileges and assume and be subject to all Ellisport responsibilities and liabilities, actual or contingent, as set forth in Idaho Code Sections 30-1-76(d) and (e).

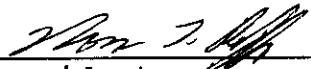
The Surviving Corporation shall be responsible for compliance with applicable provisions of state and federal law, including without limitation, compliance with the reporting requirements of Treasury Regulations, Section 1.368-3.

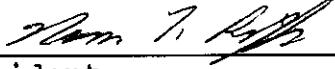
(11) Signatures. This Agreement shall be executed by the appropriate corporate officers of the respective Constituent Corporations.

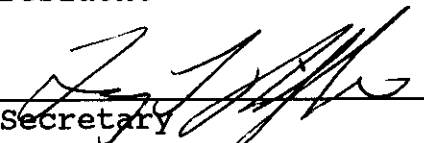
In Witness Whereof, each of the Constituent Corporations has caused this Plan and Agreement of Merger to be signed in its corporate name, all as of the date first above written.

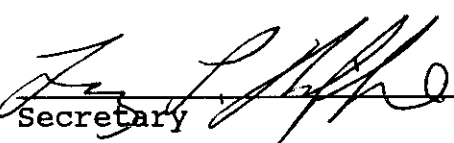
Ellisport, Inc.

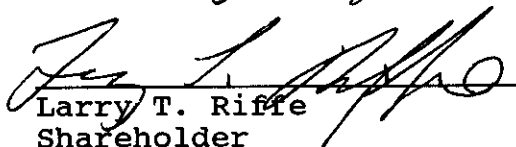
Marine Services, Inc.

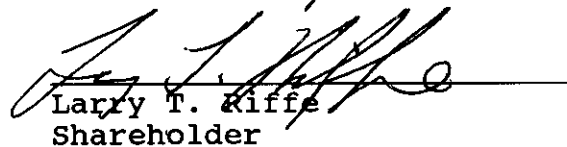
By: 
President



President


and 
Secretary

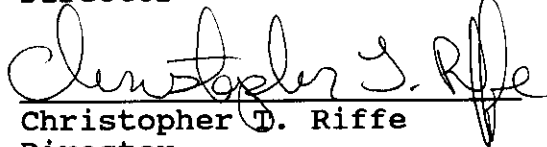

Secretary

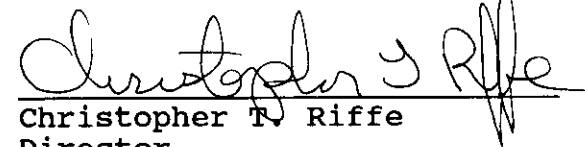

Larry T. Riffe
Shareholder
Director


Larry T. Riffe
Shareholder
Director


Norman T. Riffe
Shareholder
Director


Norman T. Riffe
Shareholder
Director


Christopher T. Riffe
Director


Christopher T. Riffe
Director