

**IDAHO RIVERS UNITED, INC.  
FORMAL RECORD OF ACTION**

The following is a formal record of action taken by the governing body of Idaho Rivers United, Inc. (the "Company").

With respect to the termination of the Idaho Rivers United 403(b) Plan (the "Plan"), the following resolutions are hereby adopted:

**RESOLVED:** That the Plan be terminated effective February 29, 2016, with no further contributions to be made under the plan;

**RESOLVED FURTHER:** That the appropriate officers of the Company be, and they hereby are, authorized and directed to execute said amendment on behalf of the Company;

**RESOLVED FURTHER:** That the benefits held under the Plan shall be distributed to plan participants as soon as administratively feasible pursuant to the terms of the Plan; and

**RESOLVED FURTHER:** That the officers of the Company be, and they hereby are, authorized and directed to take any and all actions and execute and deliver such documents as they may deem necessary, appropriate or convenient to effect the foregoing resolutions including, without limitation, causing to be prepared and filed such reports documents or other information as may be required under applicable law.

Dated **this** \_\_\_\_\_ **day** of \_\_\_\_\_, 2016.

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