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Exhibit "29"

Technical Opinion and Report: Mt Vernon Tank Farm Expansion

Wilbur-Ellis Company
13586 Bayview Edison Road
Mount Vernon, WA 98273

Prepared by:
Andrew Klein, P.E.

July 7, 2026

EXECUTIVE SUMMARY

This report provides a Fire Hazard Analysis and Technical Opinion for the Wilbur-Ellis Mount Vernon Tank Farm expansion to evaluate its compliance with the 2021 International Fire Code (IFC) and the Washington State Fire Code. The facility, which features a new reinforced concrete containment dike and a loadout pad dedicated to the storage and blending of liquid agricultural products, is officially classified as a Group H-4 occupancy because its bulk inventory of corrosive and toxic liquid fertilizers exceeds the Maximum Allowable Quantities (MAQ) permitted by the IFC. The engineered secondary containment system provides a robust 55,567-gallon net capacity, safely accommodating a full spill from the largest 30,000-gallon storage vessel plus the rainfall from a 24-hour, 25-year storm event. Ultimately, the proposed facility design is fundamentally acceptable regarding fire and life safety, provided that specific recommendations—such as updated safety signage, emergency alarm installations, and proper tank controls—are fully implemented.

PRINCIPAL AUTHOR

Andrew S. Klein, P.E. This Fire Hazard Analysis was prepared by Mr. Andrew S. Klein., President of A S Klein Engineering, PLLC, a consulting engineering firm. As the President of A S Klein Engineering, PLLC, Mr. Klein has performed a myriad of analyses of buildings from every-day establishments to high-hazard occupancies including the processes and storage that occur within them. Mr. Klein is professionally licensed in Washington State in both Chemical Engineering and Fire Protection Engineering.

SIGN AND SEAL

Professional Certification. I hereby certify that this document was prepared and approved by me, and that I am a duly licensed professional engineer under the laws of the State of Washington, registered as qualified in Fire Protection Engineering and Chemical Engineering. License No.: 47831. Expiration Date: January 12, 2028.



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1.0 INTRODUCTION

This technical opinion and report is submitted to satisfy the requirements of the 2021 International Fire Code (IFC) Section 104.8.2, as adopted Washington State.

> **IFC 104.8.2 Technical assistance.** To determine the acceptability of technologies, processes, products, facilities, materials and uses attending the design, operation or use of a building or premises subject to inspection by the fire code official, the fire code official is authorized to require the owner or owner's authorized agent to provide, without charge to the jurisdiction, a technical opinion and report. The opinion and report shall be prepared by a qualified engineer, specialist, laboratory or fire safety specialty organization acceptable to the fire code official and shall analyze the fire safety properties of the design, operation or use of the building or premises and the facilities and appurtenances situated thereon, to recommend necessary changes. The fire code official is authorized to require design submittals to be prepared by, and bear the stamp of, a registered design professional.

Per the Skagit County Planning & Development Services pre-development letter dated May 19, 2025 (Permit Reference: PREDEV-2025-0058), this report provides a formal analysis of the technologies, processes, products, and facilities associated with the Wilbur-Ellis Mount Vernon Tank Farm expansion.

The scope of this technical opinion includes the identification of hazard classifications for all stored materials, calculation of maximum allowable quantities (MAQ), and an evaluation of fire protection requirements, fire flow, tank specifications, and required signage. This facility expansion involves a new concrete containment area, bulk tank storage, and a concrete load pad for the blending and retail distribution of liquid fertilizer products.

1.1 Administration and Certification

Project Identification: Mt Vernon Tank Farm

Location: 13586 Bayview Edison Road, Mount Vernon, WA 98273

Parcel #: P21188

Permit Reference: PREDEV-2025-0058

Registered Design Professional: This report is prepared and stamped by Andrew S. Klein, a Washington State certified Fire Protection Engineer, in accordance with IFC Section 104.8.2.

Coordinating Professionals: Engineering and survey services provided by Pat Severin, P.E. (Sound Development), Greg A. Wolford, P.E. (W Design Associates) and landscape architecture by Patrik Dylan, R.L.A. (eccos Design LLC).

1.2 Purpose of Report:

The primary purpose of this technical opinion is to determine the acceptability of the proposed tank farm's design and operation regarding fire and life safety. Per IFC Section 104.8.2, this report:

- **Analyzes Fire Safety Properties**: Evaluates the physical and health hazards of the agricultural products stored and used on-site, including bulk fertilizers and intermediate bulk containers (IBCs).
- **Identifies Regulatory Requirements**: Establishes the necessary fire flow, secondary containment volumes, and emergency access configurations required by the 2021 Washington State Fire Code.
- **Recommends Necessary Changes**: Provides a professional opinion on any design modifications required to achieve full compliance with local and state safety standards.

2.0 2.0 FACILITY AND PROCESS DESCRIPTION

2.1 Project Overview

The Wilbur-Ellis Mount Vernon New Liquid Fertilizer Tank Farm is a strategic infrastructure project designed to enhance agricultural support services through modernized storage and blending capabilities. The project encompasses the construction of a new concrete containment dike and a concrete loadout pad. The primary structural elements include:

- **Concrete Containment Dike**: A 110' x 70' reinforced concrete structure with 1'-2" thick floors designed to house bulk fertilizer storage tanks. (see green area in Figure 2.1)

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- **Loadout Pad**: An 8" thick reinforced concrete pad (approx. 132' x 15') and integral curbs specifically engineered for the secure loading and unloading of agricultural products. (see blue area in Figure 2.1)
- **Containment Pad**: An additional 8" thick reinforced concrete area (approx. 75' x 20') providing secondary safety and operational space. (see red area in Figure 2.1)
- **Equipment Shed**: An approximately 11' x 8' structure designed to house an air compressor.

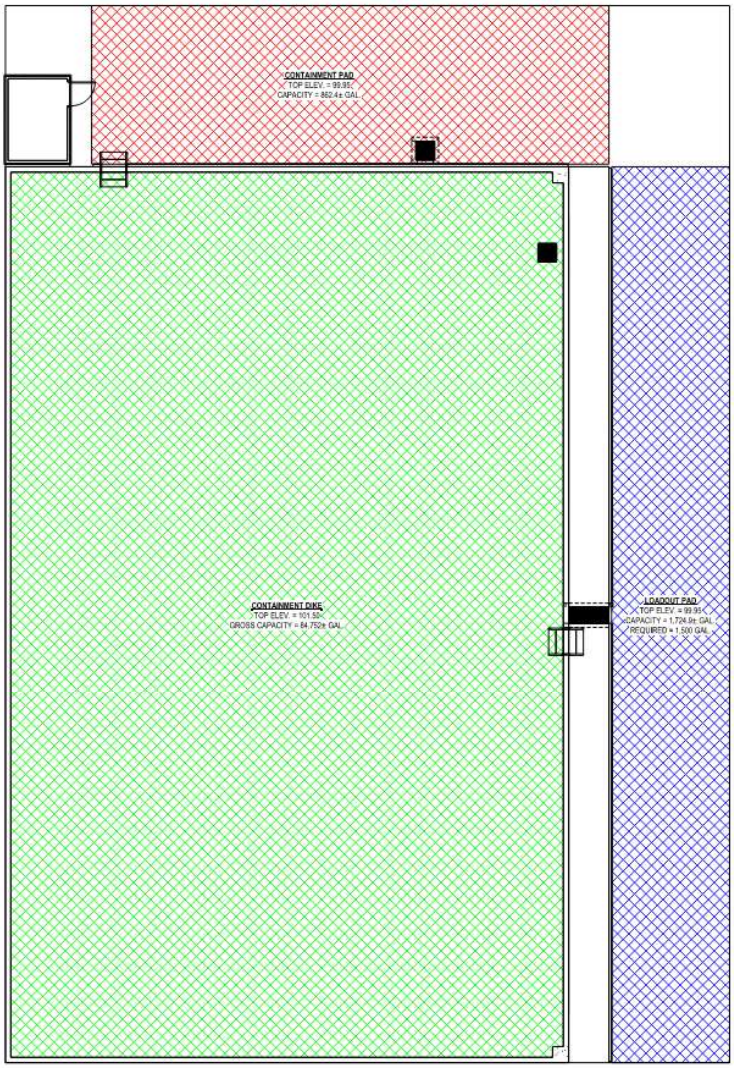


Figure 2.1. Mount Vernon Tank Farm Layout.

2.2 Description of Use

The facility functions as a specialized blending for liquid fertilizer products.

- **Core Operations**: The site facilitates the receipt, bulk storage, and outbound retail loading of various agricultural products.
- **Blending Processes**: Precise blending of liquid fertilizers occurs on-site to meet specific seasonal agricultural demands.
- **Operational Peaks and Transient Materials**: During peak agricultural seasons (typically Spring and Summer), the facility utilizes transient materials in the form of 275-gallon IBCs. These materials are integrated into the blending process and stored temporarily within the containment areas. While bulk tanks

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represent the baseline inventory, these transient containers account for temporary spikes in the facility's Maximum Allowable Quantity (MAQ) and are factored into the site's comprehensive hazard classification.

2.3 Identification of Facilities

The infrastructure is engineered for high-durability and environmental protection:

- **Storage Tanks**: The facility is designed to accommodate multiple bulk tanks, including 30,000-gallon fiberglass or stainless steel vertical tanks for products such as 10-34-0 and 32-0-0 Urea Ammonium Nitrate.
- **Process Equipment**:
  - **Blending Skids**: Dedicated 12-product and micro-loadout skids for precise chemical distribution.
  - **IBC Racks**: Specialized storage racks for the organized management of intermediate bulk containers.
- **Containment and Safety Features**:
  - **Secondary Containment**: The dike is designed with a gross volume of 84,752 gallons, ensuring the net volume exceeds the volume for the largest 30,000-gallon tank plus the volume of a 24-hour rainfall from a 25-year storm (IFC 5004.2.2.4).
  - **Water Supply and Wash Pad**: The site includes freeze-proof water supplies and a 40’ x 100’ concrete rinse pad with a dedicated sump for capturing rinsate water.
  - **Signage**: Identification of storage areas will include NFPA 704 hazard placards and site-specific safety signage as required by IFC Section 5003.5. (See Section 5.2)

3.0 MATERIAL ANALYSIS AND HAZARD CLASSIFICATION

3.1 Comprehensive Product List

The Wilbur-Ellis Mount Vernon Tank Farm expansion involves the storage and blending of diverse agricultural products, ranging from bulk liquid fertilizers to specialized micronutrients and additives. These materials are stored in various configurations, including 30,000-gallon bulk tanks and 275-gallon IBCs. Key products include high-volume fertilizers such as 10-34-0 and 32-0-0 Urea Ammonium Nitrate, as well as specialized items like Ndure Triple and Foli-Gro Boron 10%. A complete inventory and classification of these products are detailed in Table 3.2.4.

3.2 Hazard Classification

In accordance with IFC Chapter 50, each product has been evaluated based on its Safety Data Sheets (SDS) to assign appropriate hazard classifications. These classifications are categorized into Physical Hazards (e.g., combustible liquids), Health Hazards (e.g., toxic or corrosive materials), and Non-Hazardous materials. Many of the liquid fertilizers, while categorized as Health Hazards due to their irritant properties, do not necessarily trigger specific Chapter 50 control hazard requirements unless they exceed certain thresholds or possess physical hazards.

3.2.1 Physical Properties

The material analysis specifically identifies physical properties that impact fire safety, such as flammability and combustibility. While the majority of the water-based fertilizer solutions are non-flammable, one product, Ndure Triple, is classified as a Combustible Liquid (Class IIIB) with a flash point of 226.4°F. Ndure Triple is present in an IBC only when in use, and its quantity is far below the MAQ.

3.2.2 Maximum Allowable Quantities (MAQ)

3.2.3 Inventory Analysis

This section quantifies the maximum anticipated volume for each hazard class stored and used on-site during peak operational periods. The inventory analysis accounts for both permanent bulk storage and transient materials, such as IBCs used during seasonal blending. This total volume is then evaluated against the MAQ thresholds defined by the IFC to determine the necessity of a Group H occupancy classification or specific fire protection enhancements.

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3.2.4 MAQ Comparison

The following table synthesizes the inventory data with IFC 5003.1.1(1) and 5003.1.1(2) requirements to verify compliance.

Table 3.2.4. Chemical Inventory information.

PRODUCT	PACKAGE	NFPA Classification	Hazard Classification	MAQ	Quantity (Gal)	Incompatible Materials
WATER	Bulk	N/A	Non-Hazardous	n/a	10,000	Pyrophoric materials
10-34-0 LIQ AMM PHOSPHATE SOL	Bulk	1-0-0	Corrosive	2,000	60,000 (2x 30,000)	Strong Oxidizing Agents
32-0-0 UREA AMMONIUM NITRATE	Bulk	1-0-0	Corrosive	2,000	30,000	Organic Material Oxidizers Strong Acids Strong Bases
KTS Potassium Carbonate 0-0-32	Bulk	2-0-0	Corrosive	2,000	6,000	Strong Oxidizing Agents
Rinsate	Bulk	Variable	Non-Hazardous	n/a	12,000	n/a
FOLI-GRO KILO 0-0-24	Bulk	0-0-0	Non-Hazardous	n/a	6,000	Strong Oxidizing Agents
NDEMAND 30L 30-0-0	Bulk	1-0-0	Non-Hazardous	n/a	6,000	Strong Oxidizing Agents
9-0-0-11CA (CN 9)	Bulk	3-0-1	Toxic	1,000	6,000	Alkalis, combustible materials, reducing materials, organic materials, acids
Till-It Standby	Bulk	1-0-0	Non-Hazardous	n/a	12,000 (2x 6,000)	Strong Oxidizing Agents
Nue 6-12-2	Bulk	0-0-0	Non-Hazardous	n/a	6,000	n/a
Foli-Grow Megawatt/3-18-18	Bulk	1-0-0	Non-Hazardous	n/a	6,000	Strong Oxidizing Agents
NDURE TRIPLE MSDS1B	IBC	1-1-0	Combustible Liquid (IIIB)	13,200	275	Strong Oxidizing Agents
VERSATILE AGRI-MIX 5-0-3	IBC	2-0-0	Corrosive	2,000	275	Strong oxidizing agents.
Foli-Gro BORON 10%	IBC	0-0-0	Non-Hazardous	n/a	275	Strong oxidizing agents.
NUTRIO UNLOCK	IBC	1-0-0	Non-Hazardous	n/a	275	Strong oxidizing agents.
VERSATILE ZINC 7-0-0	IBC	2-0-0	Corrosive	2,000	275	Strong oxidizing agents.
Nutralis Magnesium	IBC	1-0-0	Corrosive	2,000	275	Strong oxidizing agents.
Nutralis Calcium	IBC	1-0-0	Corrosive	2,000	275	Strong oxidizing agents.

3.3 Tank Farm Designation

The Wilbur-Ellis Mount Vernon Tank Farm exceeds the MAQ allowances for corrosive and toxic liquids, therefore the "Control Area" concept, as defined in IFC Section 202 and Section 5003.8.3, is not applicable. The tank farm is classified as a Group H-4 occupancy.

The facility's primary hazardous material operations are organized into the following areas:

- **Bulk Storage & Containment:** This area is defined by the 111'-4" x 70' reinforced concrete containment dike. It houses the bulk storage tanks for fertilizers listed in Table 3.2.4. The physical boundaries are established by the 1'-2" thick floor and 18" high containment walls, which provide secondary containment for the bulk inventory.
- **Loadout & Containment Pads:** The loadout pad includes a 111' x 15' reinforced concrete area primarily used for loading and off-loading product and is equipped with a dedicated sump to capture any accidental

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release during use. The containment pad includes a 75' x 20 'reinforced concrete area primarily used for the active blending of products and temporary staging of transient materials, including 275-gallon IBCs.

- **Air Compressor Shed:** The 10'-9 1/2" x 8'-0" air compressor shed serves as supporting infrastructure.

All storage areas are required to be situated to maintain separation distances from property lines and other structures as detailed in Section 4.3, ensuring compliance with the IFC.

4.0 FIRE PROTECTION REQUIREMENTS

The tank farm incorporates a multi-layered fire protection strategy designed to mitigate the specific hazards associated with bulk fertilizer storage and blending operations. The following requirements are established in accordance with the 2021 International Fire Code (IFC) as adopted by Washington State.

4.1 Water Supply and Fire Flow:

The facility maintains a reliable water supply for firefighting purposes per IFC Section 507.1.

- **Required Fire Flow:** Minimum fire flow is determined per IFC Appendix B based on construction type and the total square footage of buildings. The minimum fire-flow required for a building is 1500 gpm for a 2 hour duration (IFC Table B105.1(2)). Because the tank farm is not a building, there are no minimum fire flow requirements for it.
- **Hydrant Infrastructure:** There is an existing hydrant about 465 feet southeast of the tank farm, within 585 feet of all areas of the tank farm.
- **Site Compliance:** In accordance with IFC Section 507.5.1, the fire code official is authorized to require an additional hydrant on-site if there is not one within 400 feet of all areas of the facility. Because all areas of the tank farm are within 600 ft of the existing hydrant, the site is compliant for agricultural facilities that operate as a Group U occupancy (see exception 1 to 507.5.1). It is the author's opinion that the fire risk of the tank farm is no greater than that of the existing on-site Group U occupancy agricultural buildings.

4.2 Secondary Containment

Secondary containment systems are engineered to meet IFC Chapter 50 and Department of Ecology BMP S428.

- **Dike Capacity:** The 111'-4" x 70' reinforced concrete dike provides a net capacity of 55,567 gallons, meeting the outdoor design requirement for secondary containment (IFC 5004.2.2.4).
- **Outdoor Design and Drainage:** Secondary containment is designed to contain a spill from the largest vessel plus the volume of a 24-hour rainfall from a 25-year storm (IFC 5004.2.2.4). Drainage systems must terminate in approved locations away from buildings and means of egress (IFC 5004.2.2.6).
- **Outdoor Storage Standards:** Per IFC Section 5003.12, the outdoor control area is kept clear of weeds and combustible materials for a minimum of 15 feet and is situated at least 20 feet from public ways and property lines.
- **Spill Control Construction:** Liquid-tight floors and dikes are constructed of noncombustible materials with seals compatible with stored products, satisfying IFC 5004.2.1.
- **Open Systems:** Secondary containment is provided for outdoor areas where hazardous material liquids are dispensed in open systems, exceeding the 1.3-gallon individual or 5.3-gallon aggregate system thresholds per IFC 5005.3.5.

4.3 Outdoor storage location

Outdoor storage areas for hazardous materials have been confirmed to be located not closer than 20 feet from a public street, public alley, public way or lot line that can be built on (IFC5004.14 & 5003.12).

4.4 Emergency Access

The site design ensures compliance with IFC Section 503.1.1, providing required fire apparatus access roads to all facilities and storage areas.

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- **Access Routes**: The facility maintains a clear approach to the new dike and loadout pad, allowing fire departments to reach within 150 feet of all portions of the structures.
- **Structural Integrity**: Access roads are engineered to support the imposed loads of fire apparatus and are provided with all-weather driving surfaces as required by the 2021 Washington State Fire Code.

4.5 Suppression and Detection

The fire protection strategy for the Mount Vernon Tank Farm focuses on "Prevention by Exclusion" for the majority of the facility's operations.

- **Active Suppression**: Due to the non-flammable nature of the bulk fertilizer solutions, automatic fire sprinkler systems are not required for the outdoor containment area.
- **Portable Fire Extinguishers**: Handheld extinguishers will be distributed throughout the site, particularly near the equipment shed and loadout pad, in accordance with IFC Section 906.
- **Emergency Alarms:** An approved manual emergency alarm system is required to alert occupants of situations involving hazardous materials (IFC 5004.9).
- **Supervision:** Emergency alarm and detection systems must be electrically supervised and monitored by an approved supervising station or an attended on-site location (IFC 5004.10).
- **Health Safety:** Emergency showers and eyewash stations are provided near blending areas to mitigate exposure to irritant fertilizer products.

5.0 TANK AND SIGNAGE SPECIFICATIONS

5.1 Tank Standards

The bulk storage infrastructure is engineered to meet rigorous safety and durability standards, specifically addressing the site's location within a flood hazard area and adherence to the 2021 International Fire Code.

- **Design and Capacity**: The facility utilizes 30,000-gallon vertical storage tanks constructed of fiberglass or stainless steel, selected for their chemical compatibility with liquid fertilizer products.
- **Flood Zone Compliance and Anchorage**: In accordance with SCC 14.34 (Flood Damage Prevention), all tanks are engineered to resist flotation, collapse, and lateral movement.
    - **Reinforced Foundations**: Tanks are anchored to a 1'-2" thick reinforced concrete floor using #8 bars at 1'-0" on center in both top and bottom mats.
    - **Flood-Proofing**: The concrete containment dike provides a robust barrier against floodwaters and serves as the primary structural anchor.
- **Seismic Protection**: All tanks containing hazardous materials are braced and anchored in accordance with the seismic design requirements of the International Building Code (IBC) for the site's specific seismic design category per IFC 5003.2.8.
- **Liquid-Level Limit Control**: To prevent overfilling and potential environmental release, all atmospheric tanks with a capacity greater than 500 gallons are equipped site gauges per IFC 5003.2.7.
- **Pressure Control**: Stationary tanks and equipment containing hazardous material liquids capable of generating excessive internal pressure—whether from exposure fires or internal reactions—are required to be provided with approved means for pressure relief in accordance with IFC 5004.8.2.
- **Corrosion Protection**: Concrete surfaces are treated with Protectcrete Densifier Plus, and all cold joints in the containment dike utilize Greenstreak 701 water stops to ensure long-term structural integrity and prevent leakage.

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5.2 Signage and Labeling

Comprehensive signage and labeling are required to ensure the safety of emergency responders and facility personnel, in compliance with IFC Section 5003.5.

- **Hazard Identification (NFPA 704):** Visible hazard identification signs as specified in **NFPA 704** shall be placed on stationary containers, above-ground tanks, and at entrances to locations where hazardous materials are stored or handled in quantities requiring a permit. These placards provide a high-level visual summary of health, flammability, and instability hazards (e.g., a "Health" rating of 1 and "Flammability" of 1 for Ndure Triple).
- **Chemical-Specific Labeling:** In accordance with the Global Harmonized System (GHS), all containers—including transient 275-gallon IBCs—must be clearly labeled with their specific hazard classifications, such as "Combustible IIIB" or "Health Hazard (Irritant)".
- **Site Safety Signage:** Permanent, weather-resistant signs will be posted at all entrances to containment and loadout areas. These signs will include:
    - **Smoking Prohibitions:** "No Smoking" signs are required within 25 feet of outdoor storage, dispensing, or open-use areas per IFC 5003.7.1.
    - **Emergency Equipment:** Identification of eyewash stations and safety showers.
    - **Control Area Boundaries:** Clearly marked boundaries to facilitate rapid identification by fire code officials and emergency crews.
- **Piping and Component Identification:** All piping, tubing, valves, and fittings used for hazardous materials must be designed for compatibility and durability against pressure and seismic stress.
    - **Identification:** Piping and tubing shall be identified in accordance with ASME A13.1 to indicate the specific material being conveyed.
    - **Emergency Shutoff:** Manual valves or automatic remotely activated fail-safe emergency shutoff valves must be installed with *ready access* at both the point of use and the bulk source per IFC 5003.2.2.1.
    - **Visibility:** Manual emergency shutoff valves and controls for remotely activated valves must be clearly visible and identified in an approved manner.
    - **Backflow Prevention:** Check valves or backflow prevention shall be provided where backflow could create a hazardous condition or unauthorized discharge.

6.0 CONCLUSION AND RECOMMENDATIONS

6.1 Summary of Findings

The proposed design and operation of the Wilbur-Ellis Mount Vernon Tank Farm expansion are fundamentally acceptable regarding fire and life safety, provided that all code-mandated features are properly implemented. The facility is appropriately classified as a Group H-4 occupancy because its storage of corrosive and toxic liquids exceeds the Maximum Allowable Quantities (MAQ).

The site design integrates robust safety infrastructure, most notably a reinforced concrete secondary containment dike with a net capacity of 55,567 gallons. This containment volume safely accommodates a spill from the largest vessel in addition to the rainfall from a 24-hour, 25-year storm event. Furthermore, the facility's flood-proofing, seismic bracing, and emergency apparatus access provisions align with the 2021 IFC standards. Because the bulk fertilizer solutions stored on-site are primarily non-flammable, an automatic fire sprinkler system is not required for the outdoor containment area.

6.2 Necessary Changes

To ensure full compliance with the 2021 Washington State Fire Code and local regulations, the following modifications and verifications must be incorporated into the project:

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- **Emergency Alarms:** Install an approved manual emergency alarm system to alert occupants of hazardous material incidents. This system must be electrically supervised and monitored by an approved supervising station or an attended on-site location.
- **Pressure Relief:** Ensure an approved means for pressure relief is provided on stationary tanks and equipment capable of generating excessive internal pressure.
- **Hazard Placards:** Install visible NFPA 704 hazard identification signs on stationary containers, above-ground tanks, and at entrances to hazardous storage locations.
- **GHS Labeling:** Ensure all individual containers, including transient 275-gallon IBCs, are clearly labeled with specific hazard classifications in accordance with the Global Harmonized System.
- **Site Safety Signage:** Post permanent, weather-resistant signs at containment and loadout entrances, including "No Smoking" indicators within 25 feet of outdoor storage areas, identification of safety showers/eyewash stations, and clearly marked control area boundaries.
- **Piping Identification:** Label all hazardous material piping and tubing in accordance with ASME A13.1 to properly identify the conveyed materials.
- **Emergency Shutoffs:** Install manual or automatic remotely activated fail-safe emergency shutoff valves with ready access at both the point of use and the bulk source. These controls must be clearly visible and identified.
- **Backflow Prevention:** Provide check valves or approved backflow prevention systems in areas where backflow could create a hazardous condition or unauthorized discharge.

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