

ARTICLES OF DISSOLUTION FILED

To the Secretary of State of Idaho

Pursuant to Title 30, Chapter 1, Idaho Code, the undersigned corporation has elected to dissolve.

APR 8 12 20 PM '98



SECRET
STATE OF IDAHO

1. The name of the corporation is: F-1 ACCOUNTING SYSTEMS, INC.

2. The date the dissolution was authorized is: 03/01/98

3. The dissolution was approved by the shareholders as follows:
 - a) The number of shares entitled to vote: 55000
 - b) The number voting for dissolution: 55000
 - c) The number voting against dissolution: 0

4. (optional) The dissolution shall be effective on 04/30/98

(If no date is entered it will be effective on the date of filing with the Office of the Secretary of State.)

Dated: 04/08/98

Signed: [Signature]

Its President

(Capacity of signer)

Customer Acct #:

(if using pre-paid account)

DEPT. SECRETARY OF STATE
Secretary of State's Office

04/08/1998 09:00

CK: 1312 CI: 97005 BH: 99224

1 @ 30.00 = 30.00 FROM DISSO

C 111372

Scanned 7/97