

FILED/EFFECTIVE**ARTICLES OF DISSOLUTION**

(General Business and Professional Corporations)

02 JAN 24 AM 8:46

To the Secretary of State of Idaho

Pursuant to Title 30, Chapter 1 and 13, Idaho Code, the undersigned corporation has elected to dissolve.

STATE OF IDAHO

1. The name of the corporation is: Charles F. Kowitz, Inc.

2. The date the dissolution was authorized is: January 15, 2002

3. The dissolution was approved by the shareholders as follows:
 - a) The number of shares entitled to vote: 100
 - b) The number voting for dissolution: 100
 - c) The number voting against dissolution: -0-

4. (optional) The dissolution shall be effective on _____.
(The articles will be effective on the date filed with the Secretary of State, unless a future date is specified.)

Dated:

1/15/02

Signature:

Typed Name: Charles KowitzCapacity: President

Customer Acct #:

(if using pre-paid account)

Secretary of State use only

 IDAHO SECRETARY OF STATE
 01/24/2002 05:00
 CK: 239 CT: 148876 BH: 441886
 1 @ 30.00 = 30.00 PROF DISSO # 2

C 66939