

State of Idaho

Department of State

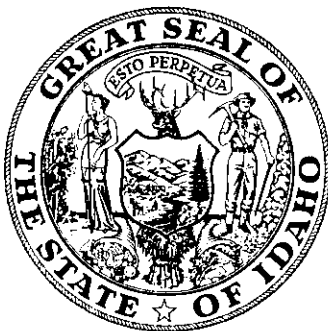
CERTIFICATE OF DISSOLUTION OF

ICS HOLDING CO.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of ICS HOLDING CO., 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 Dissolution, and attach hereto a duplicate original of the Articles of Dissolution.

May 11, 1992



Pete T. Cenarrusa

SECRETARY OF STATE

By

Angie Haken

ARTICLES OF DISSOLUTION OF
ICS HOLDING CO., FORMERLY D/B/A
IDAHO CEDAR SALES COMPANY, AN IDAHO CORPORATION

To the Secretary of State of the State of Idaho.

Pursuant to the provisions of Idaho Code 30-1-92 and 30-1-93,
as amended, the undersigned Corporation adopts the following
Articles of Dissolution for the purpose of dissolving ICS Holding
Co., formerly d/b/a Idaho Cedar Sales Company, an Idaho
Corporation:

1. The name of the Corporation is ICS Holding Co., formerly
d/b/a Idaho Cedar Sales Company, an Idaho Corporation. Post office
address: P. O. Box 399, Troy, Idaho 83871.

2. The names and address of the last officers and Board of
Directors of the Corporation and their respective offices are as
follows:

Wendle Minkler, P. O. Box 101, Troy, Idaho 83871, Board of
Director and President.

Michael Jacobs, P. O. Box 9383, Moscow, Idaho 83843,
Secretary and Board of Director.

3. The notices required by Idaho Code 30-1-87 providing for
notice of the dissolution to known actual or known potential
creditors is not necessary as all known creditors and known
potential creditors have been paid in full.

4. All debts, obligations, and liabilities of the
Corporation have been paid and discharged.

5. All the remaining property and assets of the Corporation
have been distributed among the Shareholders in proportion to their

respective rights and interests. There are no suits pending against the Corporation in any Court for which adequate provision has not been made for the satisfaction for any judgement, order, or decree which may be entered against it in any pending suit.

6. The dissolution has received the unanimous written consent of the Shareholders and the Board of Directors and the dissolution is pursuant to a resolution to dissolve the Corporation adopted in the manner required by Idaho Code 30-1-84.

Dated this 4th day of May, 1992.

ICS Holding Co, formerly d/b/a
Idaho Cedar Sales Company,
an Idaho Corporation

By Wendle Minkler
President

ATTEST:

Michael Jacobs
Secretary

STATE OF IDAHO)
) ss.
County of Latah)

I, JOHN WALKER, a notary public, do hereby certify that on this 4th day of May, 1992, personally appeared before me, WENDLE MINKLER, President and MICHAEL JACOBS, Secretary, who, being by me first duly sworn, declared that they are the President and Secretary of ICS HOLDING CO., formerly D/B/A IDAHO CEDAR SALES COMPANY, AN IDAHO CORPORATION, that they signed the foregoing document as President and Secretary of the Corporation, and that the statements therein contained are true.

John Walker
Notary Public for Idaho,
Residing in Latah County.
My Commission expires: 10-19-97