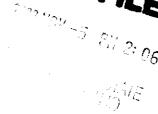


ARTICLES OF DISSOLUTION LIMITED LIABILITY COMPANY

(Instructions on back of application)



	ne below named limited liability company has been dissolved pursuant to section 53-642, Idaho Code.
1.	The name of the dissolved limited liability company is: J. Neel & Company, PLLC
2.	Its articles of organization were filed with the Secretary of State on: August 31, 1998
3.	The reason for the dissolution is: The organization is reorganizing as an Idaho Corporation. Effective January 1, 2003.
4.	Other information concerning the dissolution (optional): Limited Liability Company will operate until December 31, 2002.
5	Signature of at least 1 manager or member
<u> </u>	
Sign	nature Tayru A. Nul General Manager
Турє	edName <u>Jeffrey A. Nee</u> 1 Capacity
Sign	capacity Date of Name
Туре	Secretary of State use only Sed Name

30.90 DISS LLC # 2

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