

State of Idaho

Department of State.

CERTIFICATE OF DISSOLUTION OF

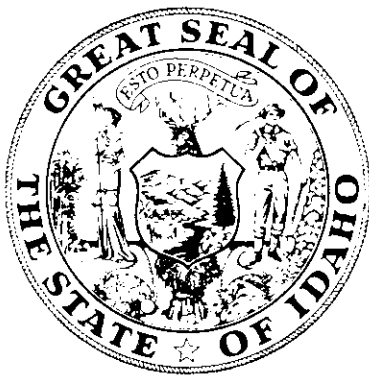
BAUER CHEVROLET COMPANY

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of BAUER CHEVROLET COMPANY

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.

Dated December 30, 19 36.



A handwritten signature in cursive script, reading "Pete T. Cenarrusa".

SECRETARY OF STATE

A handwritten signature in cursive script, reading "Mary J. Clark".

Corporation Clerk

ARTICLES OF DISSOLUTION

OF '86 DEC 30 PM 4 48

BAUER CHEVROLET COMPANY

Pursuant to the provisions of Section 30-1-92 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

FIRST: The name of the Corporation is BAUER CHEVROLET COMPANY, and its post office address was P.O. Box 267, American Falls, Idaho, 83211.

SECOND: The names and pertinent addresses of the last Officers and Directors of the Corporation and their respective offices are as follows:

DIRECTORS:

Richard L. Bauer
512 West Park
American Falls, Idaho 83211

Lois S. Bauer
512 West Park
American Falls, Idaho 83211

Barbara L. Bauer
1035 Abbey Lane
Boise, Idaho 83705

OFFICERS:

Richard L. Bauer
512 West Park
American Falls, Idaho 83211
President

Lois S. Bauer
512 West Park
American Falls, Idaho 83211
Vice President

Barbara L. Bauer
1035 Abbey Lane
Boise, Idaho 83705
Secretary-Treasurer

THIRD: The Notice requirement of Idaho Code Section 30-1-87 has been satisfied.

FOURTH: All debts, obligations and liabilities of the Corporation have been paid and discharged or adequate provision has otherwise been made therefor.

FIFTH: All the remaining property and assets of the Corporation have been distributed among the Shareholders in proportion to their respective rights and interests.

SIXTH: There are no suits pending against the Corporation in any court, except for those where adequate provisions have been made for the satisfaction of any judgment, order or decree which may be entered against the corporation.

SEVENTH: The dissolution of the Corporation is pursuant to the unanimous written consent of the Directors and Shareholders of the Corporation. A duplicate original of such consent is annexed hereto.

DATED this 24th day of December, 1986.

BAUER CHEVROLET COMPANY.,
an Idaho corporation

By: Richard L. Bauer
Richard L. Bauer,
President

ATTEST:

By: Lois S. Bauer
Lois S. Bauer,
Vice President

Attachments: Unanimous Consent of Directors and Shareholders

STATE OF IDAHO)
) ss.
County of Ada)

I, Kenneth R. McClune, a notary public, do hereby certify that on this 24th day of December, 1986, personally appeared before me RICHARD L. BAUER and LOIS S. BAUER, who, being by me first duly sworn, declared that they are the President and Vice President of the corporation, and that the statements therein contained are true.

Kenneth R. McClune
Notary Public for Idaho
Residing at Boise, Idaho
My commission expires: 1988

BAUER CHEVROLET COMPANY

UNANIMOUS CONSENT OF DIRECTORS AND SHAREHOLDERS

IN LIEU OF A MEETING

AUTHORIZING AND ADOPTING A PLAN

FOR ONE CALENDAR MONTH CORPORATE LIQUIDATION

UNDER I.R.C. § 333 AND AUTHORIZING LEGAL DISSOLUTION

THE UNDERSIGNED, being all the Directors and the Shareholders of record of 100% of the issued and outstanding stock of Bauer Chevrolet Company, an Idaho corporation, do hereby consent to, adopt and approve in writing, as signified below, without a meeting in accordance with the provisions of the corporation laws of the State of Idaho, this joint resolution authorizing and adopting this plan for the complete liquidation and legal dissolution of the Corporation.

WHEREAS, it is in the best interests of this Corporation and of the Shareholders that this Corporation be voluntarily liquidated; and

WHEREAS, generally under this plan to completely liquidate under the provisions of § 333 of the Internal Revenue Code of 1954 as Amended ("I.R.C.") the Shareholders will not recognize gain upon the complete liquidation of the Corporation and the cancellation and redemption of their stock in connection therewith. The Shareholders' basis for the assets of the Corporation received in cancellation and redemption of the Shareholders' stock of the Corporation will be the Shareholders' adjusted basis in such stock.

RESOLVED, that the Corporation shall completely liquidate pursuant to the following Plan of Liquidation:

(1) Month of Liquidation. The liquidation shall be done in accordance with I.R.C. § 333 during the calendar month of December, 1986, (the "Calendar Month of Liquidation");

(2) Winding Up. From and after the first day of the Calendar Month of Liquidation as specified above, the Corporation shall cease to be a going concern and shall be in a status of liquidation and all activities of the Corporation shall be specifically limited to those necessary to wind up its affairs, paying its debts and distributing any remaining assets to the Shareholders;

(3) Distribution of Property. The officers are authorized and directed to wind up the affairs of the Corporation by collecting its assets, paying or providing for its liabilities (other than liabilities secured by assets of the Corporation) and distributing the remaining assets (subject to the secured debt with respect thereto) to the Shareholders provided that the first distribution to the Shareholders hereunder shall not take place until after the first day of the Calendar Month of Liquidation as specified above and as soon as practicable, but in any event within the Calendar Month of Liquidation as specified above, all of the remaining property, (other than the reserve for contingent liabilities, if any) of the Corporation shall be transferred to the Shareholders of the Corporation in proportion to the shares which they hold in complete cancellation and redemption of such shares;

(4) Reserve For Contingent Liabilities. The officers have authorized the establishment of a reserve in the amount of twelve thousand dollars (\$12,000) to pay unascertained or contingent liabilities and expenses. Pursuant to an agreement with General Motors Corporation (see attachment), General Motors Corporation is designated as trustee of the reserve and is authorized to use the assets for the payment of such liabilities and expenses and shall transfer any balance therein to the Shareholders, provided that under no circumstances shall any part of the reserve revert to the Corporation;

(5) Assumption of Excess Liabilities. Each Shareholder hereby agrees to assume their proportionate part of the excess, if any, of the amount of contingent and unascertained liabilities of Corporation over the amount of reserve to pay these liabilities established under the provisions of paragraph 4. Each holder of the issued and outstanding stock hereby agrees to assume the lesser of (i) that part of the excess that is in proportion to the number of shares of the issued and outstanding stock held by the holder, or (ii) an amount that equals the sum of the amount of cash and the fair market value of other property distributed to the holder for his shares of the issued and outstanding stock under paragraph 3 above;

(6) Execution of Form 964. The undersigned Shareholders hereby agree to:

(a) Complete and execute Form 964.

(b) Submit the executed Form 964 to the Corporation with a power of attorney authorizing the Corporation (i) to complete the Form 964 for the Shareholder by filling in the time and date of adoption of the Plan and the Month of

Liquidation, and (ii) to file the Form 964 with the proper office of the Internal Revenue Service;

(7) Filing of Form 964. The Corporation shall file all Form 964's submitted to it by the Shareholders with the IRS Service Center where the Corporation will file its final Federal income tax return. The Form 964's shall be filed by Corporation within 30 days of the date this Plan is adopted by the Shareholders;

(8) Form 966. Within 30 days after the date this Plan is adopted by the Shareholders, the Corporation shall file a properly filled-in and executed Form 966 with all information and attachments required by Treasury regulations with the IRS Service Center where the Corporation will file its final Federal income tax return;

(9) Dissolution. As soon as reasonably practicable after the liquidation of the Corporation, the officers and directors shall take all appropriate and necessary action required by law or otherwise to dissolve the Corporation under the laws of the State of Idaho. The signatures of the Shareholders hereunder specifically constitute authority under Idaho Code Section 30-1-83 to dissolve the Corporation; and

(10) Authority of Officer and Directors. The directors and officers of Corporation shall have authority and are hereby directed to carry out and consummate this Plan, including authority:

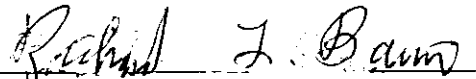
(a) to do, on behalf of Corporation, all acts required to be done by the Corporation under this Plan;

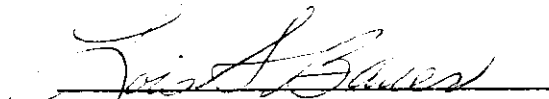
(b) to adopt all resolutions, execute all documents, file all papers, and take all other action deemed necessary or appropriate to effect the dissolution of the Corporation and the complete liquidation of its business, assets, and affairs. Nothing contained in this paragraph, however, shall be construed to permit the directors to take any action that is inconsistent with the provisions of I.R.C. § 333 or the regulations under that Section.

RESOLVED FURTHER that this Unanimous Consent of Directors and Shareholders in Lieu of Meeting may be executed by the Directors and the Shareholders in counterpart form and such counterparts together shall constitute one such Unanimous Consent.

Dated effective as of the 1st day of December, 1986.


SHAREHOLDERS OF RECORD

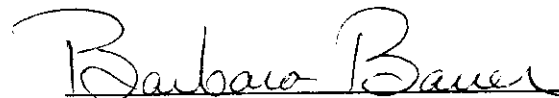

RICHARD L. BAUER


LOIS S. BAUER

DIRECTORS


RICHARD L. BAUER


LOIS S. BAUER


BARBARA L. BAUER