



Department of State.

**CERTIFICATE OF DISSOLUTION
OF**

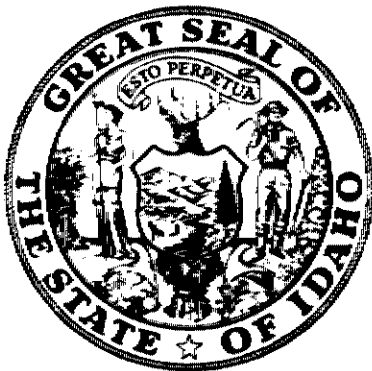
AMERICAN PAYROLL SERVICES, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of AMERICAN PAYROLL SERVICES, INC.

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 June 29, 19 90



Pete T. Cenarrusa
SECRETARY OF STATE

Shirley Clark
Corporation Clerk

ARTICLES OF DISSOLUTION
OF
AMERICAN PAYROLL SERVICES, INC.

JUN 28 4 03 PM '90
SECRETARY OF STATE

JUNE 25, 1990

We, DOUGLAS VANDER BOEGH and CHRISTOPHER S. CARLEY, officers of American Payroll Services, Inc., an Idaho Corporation, do hereby adopt the following Articles of Dissolution:

ARTICLE I.

The name and address of the corporation is American Payroll Services, Inc., 1221 W. Hays, Boise, Idaho, 83702.

ARTICLE II.

The names and respective street addresses of the corporation's officers are:

Douglas Vander Boegh
President
1221 West Hays
Boise, Idaho 83702

Christopher Carley
Secretary
1221 West Hays
Boise, Idaho 83702

ARTICLE III.

The names and respective street addresses of the corporation's directors are:

Douglas Vander Boegh
1221 West Hays
Boise, Idaho 83702

Christopher Carley
1221 West Hays
Boise, Idaho 83702

ARTICLE IV.

That pursuant to Idaho Code Section 30-1-87, appropriate notice has been given to the Corporation's creditors.

ARTICLE V.

That all the debts, obligations and liabilities of the corporation have been paid and discharged or that adequate provision has been made therefor, such as the assets of the corporation having been distributed to its creditors for application to the outstanding debts, obligations and liabilities of the corporation to the fullest extent possible.

ARTICLE VI.

That all the remaining property and assets of the corporation have been distributed among its shareholders in accordance with their respective rights and interests.

ARTICLE VII.

That there are no suits pending against the corporation in any court that the corporation is aware of.

ARTICLE VIII.

A copy of the written consent signed by all the shareholders of the corporation authorizing the dissolution of the corporation and pursuant to a resolution to dissolve, adopted in accordance with the Idaho Code, is attached hereto and specifically made a part hereof. The written consent by all shareholders authorizing dissolution of the corporation was signed April 20, 1990.

DATED this 25 day of June, 1990.

Douglas Vander Boegh
DOUGLAS VANDER BOEGH
President

Christopher S. Carley
CHRISTOPHER S. CARLEY
Secretary

STATE OF IDAHO)
) ss.
COUNTY OF ADA)

DOUGLAS VANDER BOEGH, being first duly sworn, deposes and states:

I am an officer of AMERICAN PAYROLL SERVICES, INC., and as such have executed the above and foregoing Articles of Dissolution; I have read the foregoing Articles of Dissolution, and the same is true as I verily believe.

IN WITNESS WHEREOF, I have hereunto set my hand this 25 day of June, 1990.

Douglas Vander Boegh
DOUGLAS VANDER BOEGH
President

SUBSCRIBED AND SWORN to before me this 25TH day of JUNE, 1990.

Marilyn K. Jones
Notary Public for Idaho.
Residing at Boise, Idaho.
My Commission expires 10/19/93

**VOLUNTARY DISSOLUTION OF
AMERICAN PAYROLL SERVICES, INC., AN IDAHO CORPORATION
BY WRITTEN CONSENT OF ALL SHAREHOLDERS**

APRIL 20, 1990

A special meeting of all shareholders of AMERICAN PAYROLL SERVICES, INC. was held on the above date at the offices of Churchill & Vander Boegh, Attorneys at Law, 1221 W. Hays, P.O. Box 1926, Boise, Idaho, 83701.

This written consent for voluntary dissolution of American Payroll Services, Inc. prepared by Churchill & Vander Boegh, was presented and read to all shareholders. Whereupon discussion was had, and Motion duly made and carried, the following consent and ensuing resolutions were adopted:

CONSENT: That the undersigned, comprising all shareholders of American Payroll Services, Inc. do hereby formally consent to the voluntary dissolution of American Payroll Services, Inc.

RESOLVED: That upon execution of this written consent to dissolve American Payroll Services, Inc., the corporation shall notify its creditors pursuant to Idaho law and the corporation's corporate existence shall continue until a certificate of dissolution has been issued by the Secretary of State of the State of Idaho as provided by law.

RESOLVED: That the corporation shall proceed to collect its assets, convey and dispose of such of its properties as are not to be distributed in kind to its shareholders, pay, satisfy

and discharge its liabilities and obligations and do all other acts required to liquidate its business and affairs, and, after paying or adequately providing for the payment of all its obligations, distribute the remainder of its assets, either in cash or in kind, among its shareholders, according to their respective rights and interest.

RESOLVED: That if this voluntary dissolution has not been revoked as provided by law, then when all debts, liabilities and obligations of the corporation have been paid and discharged or adequate provision has been made therefor, or all of the assets of the corporation have been distributed to its creditors for application to outstanding debts, obligations and liabilities of the corporation to the fullest extent possible, and all of the remaining property and assets of the corporation, if any, have been distributed to its shareholders, articles of dissolution shall be prepared and then executed by the corporation by its president or vice president and by its secretary or an assistant secretary, and verified by one of the officers signing such statement.

IN WITNESS WHEREOF, we have hereunto set our hands, the day and year first above written.


DOUGLAS VANDER BOEGH


CHRISTOPHER S. CARLEY


STATE OF IDAHO)
) ss.
COUNTY OF ADA)

DOUGLAS VANDER BOEGH, being first duly sworn on oath,
deposes and states:

That he is a shareholder of American Payroll Services,
Inc.; that he has read the Voluntary Dissolution of American
Payroll Services, Inc., an Idaho Corporation by Written Consent
of All Shareholders, and verifies that the document has been
signed by all shareholders of the corporation.


DOUGLAS VANDER BOEGH

SUBSCRIBED AND SWORN to before me this 20th day of
APRIL, 1990.


Notary Public for Idaho.
Residing at Boise, Idaho.
My Commission expires 10/19/93