

State of Idaho

Department of State

CERTIFICATE OF DISSOLUTION OF

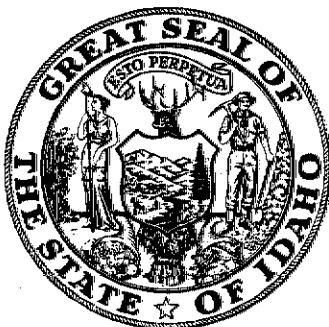
JENSEN & HAYE OXYGEN AND
RESPIRATORY CARE SERVICES, INC.

File Number C 89217

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of JENSEN & HAYE OXYGEN AND RESPIRATORY CARE SERVICES, INC., duly executed 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: September 18, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By

[Signature]

**ARTICLES OF DISSOLUTION
OF**

SEP 18 3 00 PM '95

SEP 15 8 27 AM '95
SECRETARY
STATE OF IDAHO

**JENSEN & HAYE OXYGEN AND
RESPIRATORY CARE SERVICES, INC.**

SECRETARY
STATE OF IDAHO

I.

The name of the corporation is Jensen & Haye Oxygen and Respiratory Care Services, Inc., and the post office address of said corporation is 526 C Shoup Avenue West, Twin Falls, Idaho 83301.

II.

The names and addresses of the last officers and directors of the corporation and respective offices are as follows:

- Kent Jensen, President 202 Gulch Lane Twin Falls, Idaho 83301
- Diana Lincoln-Haye, 526 C Shoup Avenue West Twin Falls, Idaho 83301
- Vice President

III.

The notice required by Section 30-1-87 of the Idaho Code has been given.

IV.

All debts, obligations and liabilities of the corporation have been paid and discharged or adequate provision has been made for payment and discharge thereof.

V.

The remaining property and assets of the corporation identified below have been distributed accordingly:

1. 1995 GMC 3/4 ton truck-distributed to Diana Lincoln-Haye.
2. All uncollected accounts receivable shall be divided equally between Diana Lincoln-Haye and Kent Jensen with each party solely responsible for the costs of collecting said accounts receivable.
3. The corporation's checking account at First Security Bank in Twin Falls, Idaho shall be closed and the balance in said account shall be divided equally between Diana Lincoln-Haye and Kent Jensen.

IDAHO SECRETARY OF STATE
9/18/95 9:00:00 AM
Customer # 22865
IVC960014234 16384
CORPORATION PROFIT DISSOLUTION

1 @ 30.00 = 30.00



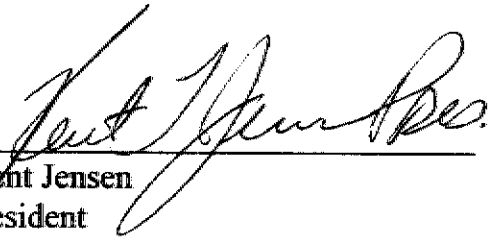
VI.

There are no suits pending against the corporation in any court as of the date of filing of these Articles of Dissolution.

VII.

These Articles of Dissolution have been filed pursuant to the unanimous consent of the shareholders of the corporation.

DATED this 1st day of August, 1995.


By: Kent Jensen
Its: President


By: Diana Lincoln-Haye
Its: Vice-President