

State of Idaho

Department of State.

CERTIFICATE OF DISSOLUTION OF

WILLIAM C. OAKLEY, C.P.A., CHARTERED

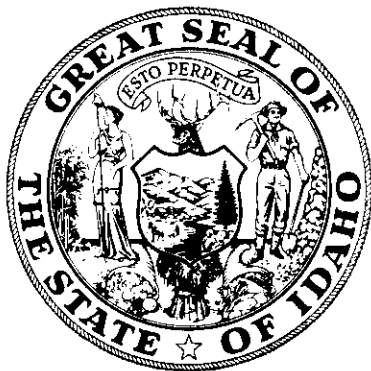
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of _____

WILLIAM C. OAKLEY, C.P.A., CHARTERED

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 January 14, 19 83.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

ARTICLES OF DISSOLUTION OF
WILLIAM C. OAKLEY, C.P.A., CHARTERED

KNOW ALL MEN BY THESE PRESENTS:

That we, the undersigned, being all the shareholders of William C. Oakley, C.P.A., Chartered, do hereby voluntarily adopt these Articles of Dissolution of William C. Oakley, C.P.A., Chartered, a corporation formed under the laws of the State of Idaho and we do hereby certify:

I.

That the name of the corporation is William C. Oakley, C.P.A., Chartered, and its Post Office Address is: 534 Main Street, Gooding, Idaho, 83330.

II.

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

William C. Oakley	President and
534 Main Street	Secretary
Gooding, Idaho 83330	

III.

The Notice required by Section 30-1-87, Idaho Code, has been given.

IV.

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

V.

All remaining property and assets of the corporation have been distributed among the shareholders in proportion to their respective rights and interests.

VI.

There are no suits pending against the corporation in any Court.

VII.

The Dissolution received the unanimous written consent of the shareholders.

IN WITNESS WHEREOF, we have hereunto set our hands the
10 day of January, 1983.



William C. Oakley, President



William C. Oakley, Secretary

STATE OF IDAHO)
) SS.
County of Gooding)

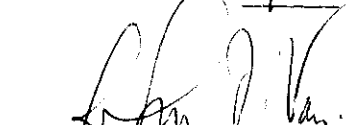
WILLIAM C. OAKLEY, being first duly sworn on oath, deposes and says:

That he is the president in the foregoing Articles of Dissolution, that he has read said Articles of Dissolution, knows the statements thereof and believes the facts therein to be true.



William C. Oakley

SUBSCRIBED AND SWORN to before me this 11 day of
January, 1983.



Notary Public for the State of
Idaho; Residing at: Gooding,
Idaho.

CONSENT TO DISSOLUTION OF
WILLIAM C. OAKLEY, C.P.A., CHARTERED

THE UNDERSIGNED, being all of the shareholders of William C. Oakley, C.P.A., Chartered, do hereby consent and agree that the said corporation be dissolved as of the date hereof.

The undersigned do hereby further certify that the undersigned are the sole shareholders of said corporation and that the signatures of the undersigned constitute authority to dissolve.

DATED this 10 day of January, 1983.



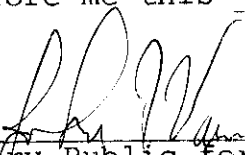
William C. Oakley

THE UNDERSIGNED, William C. Oakley, President of William C. Oakley, C.P.A., Chartered, does hereby certify that the above and foregoing consent has been signed by all of the shareholders of the said corporation.



William C. Oakley

SUBSCRIBED AND SWORN to before me this 10 day of January, 1983.



Notary Public for the State of Idaho; Residing at: Gooding, Idaho.