

ARTICLES OF DISSOLUTION

To the Secretary of State of the State of Idaho:
 The undersigned directors of Jewel, Inc. in compliance with
 the provisions of Idaho Code §30-1-1405, as amended, hereby give
 notice of the dissolution of the corporation and certify that

1. The name of this corporation is Jewel, Inc.
2. The place of its principle office is 310 Northgate Mile,
 City of Idaho Falls, State of Idaho.
3. The meeting of the directors of this corporation at which
 the dissolution was authorized was held on April 27, 1998, and a
 meeting of the stockholders of this corporation at which this
 dissolution was authorized was held on April 27, 1998. The
 number of votes entitled to be cast by the shareholders on the
 proposal to resolve was 2400. The total number of votes cast for
 dissolution was 2400, and the total number of votes cast against
 dissolution was zero (0). The number of votes cast for dissolution
 was sufficient for approval. Notice of such meetings by all
 directors and all stockholders was waived. Voting by voting groups
 was not required.
4. The plan of dissolution adopted provided for the sale of
 all assets of the corporation to First Call Jewel, Inc., the
 payment of all outstanding liabilities, and the distribution of the
 sale proceeds to the shareholders on or before April 30, 1998. All
 business operations shall cease on May 1, 1998.

DATED this 27 day of April, 1998.

44/28/1998 09:00
 CK: 8388 CT: 3142 BH: 105311

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IDAH0 SECRETARY OF STATE

04/28/1998 09:00
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Roxley A. Redding
 President

George C. Butler
 Secretary

CORPORATE ACKNOWLEDGMENT

STATE OF IDAHO)
) ss
County of Bonneville)

On this 27 day of April, 1998, before me, the undersigned notary public, in and for the State of Idaho, personally appeared, Rosslyn H. Bidstrup and George C. Bidstrup, known to me to be the President and Secretary of the corporation that executed the within instrument or the person who executed the foregoing instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF I have hereunto set my hand and affixed my official seal, the day and year first above written.

Mark R. Fullen
Notary public for Idaho
Residing at Idaho Falls
My commission expires: 06-09-2003