

State of Idaho

Department of State

CERTIFICATE OF DISSOLUTION OF

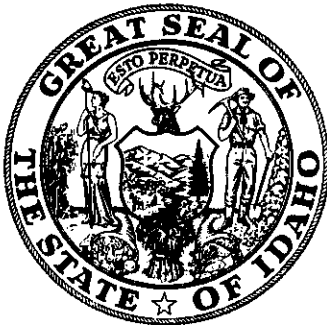
J&K INC.

File Number C 64257

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of J&K 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: January 31, 1995



Pete T. Cenarrusa
SECRETARY OF STATE

By *George B. Davis*

RECEIVED
J&K INC
SEC. OF STATE
ARTICLES OF DISSOLUTION
95 JAN 31 AM 9 39

RECEIVED
SEC. OF STATE

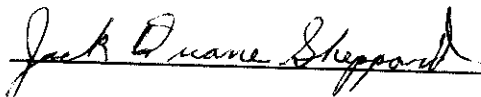
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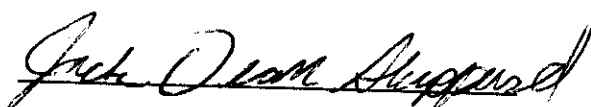
- (a) J&K Inc.
Box 364
Council Idaho 83612
- (b) Jack Duane Sheppard President & Director
Box 364, Council Idaho 83612

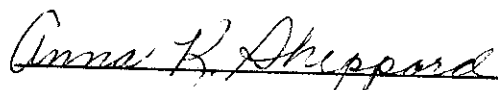
Jack Dean Sheppard Vice-President & Director
Box 139, Council Idaho 83612

Anna K. Sheppard Secretary-Treasurer & Director
Box 364, Council Idaho 83612
- (c) Notices required by section 30-1-87, Idaho Code, were given.
- (d) All debts, obligations, and liabilities of J&K Inc. have been paid.
- (e) All property and assets of J&K Inc. have been distributed among the shareholders in proportion to their respective rights and interests.
- (f) There are no suits pending against J&K Inc. in any court.
- (g) Statement to dissolve J&K Inc. dated 1/03/95 attached.

Dated this 19th day of January 1995.


JACK DUANE SHEPPARD
PRESIDENT & DIRECTOR


JACK DEAN SHEPPARD
VICE-PRESIDENT & DIRECTOR


ANNA K. SHEPPARD
SECRETARY-TREASURER & DIRECTOR

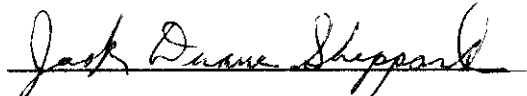
19950131 0900 60624 2
CK #: 3276 CUST# 44176
CORP
16 30.00= 30.00
IDaho SECRETARY OF STATE

NOTICE OF STOCKHOLDERS AND
DIRECTORS MEETING OF J&K INC.

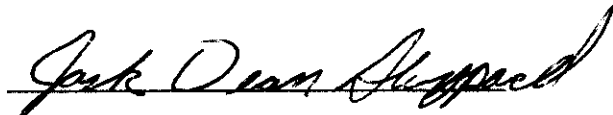
JANUARY 3, 1995

All Directors and Stockholders of J&K Inc., hereby consent that a meeting of the Board of Directors and Stockholders of said corporation held a meeting at the corporation office at 107 Kuhl Street, Council, Idaho 83612, on the 3rd day of January 1995 at 7:30 P.M. It is agreed by all Directors and Stockholders to dissolve the corporation. The corporation shall proceed to collect its assets, pay satisfy and discharge its liabilities and obligations and do all other acts required to liquidate its business and affairs, and, after paying all its obligations, distribute the remainder of its assets, either in cash or in kind, among its shareholders according to their respective rights and interests.

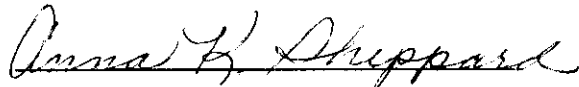
Dated this 3rd day of January 1995.



JACK DUANE SHEPPARD
PRESIDENT & DIRECTOR



JACK DEAN SHEPPARD
VICE-PRESIDENT & DIRECTOR



ANNA K. SHEPPARD
SECRETARY-TREASURER & DIRECTOR

Form **966****Corporate Dissolution or Liquidation**(Rev. January 1993)
Department of the Treasury
Internal Revenue Service

(Required under section 6043(a) of the Internal Revenue Code)

OMB No. 1545-0041
Expires 1-31-96

Please type or print	Name of corporation J&K Inc.			Employer identification number 82-0358056	
	Number, street, and room or suite no. (If a P.O. box number, see instructions below.) Box 364			Check type of return <input checked="" type="checkbox"/> 1120 <input type="checkbox"/> 1120L <input type="checkbox"/> 1120-IC-DISC <input type="checkbox"/> 1120S <input type="checkbox"/> Other ▶	
	City or town, state, and ZIP code Council Idaho 83612				
1	Date incorporated 7/07/80	2	Place incorporated Council Idaho	3	Type of liquidation <input checked="" type="checkbox"/> Complete <input type="checkbox"/> Partial
5	Service Center where corporation filed its immediately preceding tax return Ogden Utah	6	Last month, day, and year of immediately preceding tax year 6/30/94	7a	Last month, day, and year of final tax year 1/31/95
7c	Name of common parent			7d	Employer Identification Number of Common Parent
8	Total number of shares outstanding at time of adoption of plan or liquidation			Common 5010	Preferred
9	Date(s) of any amendments to plan of dissolution			None	
10	Section of the Code under which the corporation is to be dissolved or liquidated			346 (a)	
11	If this return concerns an amendment or supplement to a resolution or plan, enter the date the previous Form 966 was filed			None	

Attach a certified copy of the resolution or plan and all amendments or supplements not previously filed.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Signature of officer <i>Jack E. Sheppard</i>	Title <i>PRESIDENT</i>	Date <i>1/19/95</i>
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Instructions

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 hr., 1 min.
Learning about the law or the form. 6 min.
Preparing and sending the form to the IRS 11 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0041), Washington, DC 20503. **DO NOT** send the tax form to either of these offices. Instead, see **When and Where To File** below.

Who Must File.—A corporation must file Form 966 if it adopts a resolution or plan to dissolve the corporation or liquidate any of its stock. Exempt organizations are not required to file Form 966. These organizations should see the Instructions for Form 990 or 990-PF.

When and Where To File.—File Form 966 within 30 days after the resolution or plan is adopted to dissolve the corporation or liquidate any of its stock. If the resolution or plan is amended or supplemented after Form 966 is filed, file another Form 966 within 30 days after the amendment or supplement is adopted. The additional form will be sufficient if the date the earlier form was filed is entered on line 11 and a certified copy of the amendment or supplement is attached. Include all information required by Form 966 that was not given in the earlier form.

File Form 966 with the Internal Revenue Service Center where the corporation is required to file its income tax return.

Distribution of Property.—A corporation must recognize gain or loss on the distribution of its assets in the complete liquidation of its stock. For purposes of determining gain or loss, the distributed assets are valued at fair market value. Exceptions to this rule apply to liquidation of a subsidiary and to a distribution that is made pursuant to a plan of reorganization.

Address.—Include the suite, room, or other unit number after the street address. If mail is not delivered to the street address and the corporation has a P.O. box, enter the box number instead of the street address.

Signature.—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

RECEIVED
SEC. OF STATE

VERIFICATION

35 JAN 31 AM 9 38

STATE OF IDAHO)
COUNTY OF Adams) ss

I, Kevin D. Grunke a notary public, do hereby
certify that on this 27th day of January, 19 95,
personally appeared before me Anna K. Sheppard who, being by
me first duly sworn, declared that she is the Secretary - Treasurer
of V + K Inc., that she
signed the foregoing document as Secretary - Treasurer of the
corporation, and that the statements therein contained are true.

Kevin D. Grunke
Residing at: Council

My commission expires: 02-10-99