

CERTIFICATE OF DISSOLUTION

TO: The Secretary of State of the State of  
Delaware

Pursuant to the provisions of Section 275, Delaware Corporation Law, the undersigned corporation, HIGHLANDS CENTER, INC., submits the following statement of intent to dissolve and dissolution of the corporation upon the written consent of all of the directors and shareholders thereof.

FIRST: The name of the corporation is HIGHLANDS CENTER, INC., a Delaware corporation.

SECOND: The names and respective addresses of its officers are:

Frederick R. Bagley, President  
2417 Bogus Basin Road  
Boise, Idaho 83703

Richard B. Smith, Vice President  
2417 Bogus Basin Road  
Boise, Idaho 83703

T. H. Eberle, Secretary-Treasurer  
300 North Sixth Street  
Boise, Idaho 83702

THIRD: The names and respective addresses of the directors are:

Frederick R. Bagley  
2417 Bogus Basin Road  
Boise, Idaho 83703

Richard B. Smith  
2417 Bogus Basin Road  
Boise, Idaho 83703

T. H. Eberle  
300 North Sixth Street  
Boise, Idaho 83702

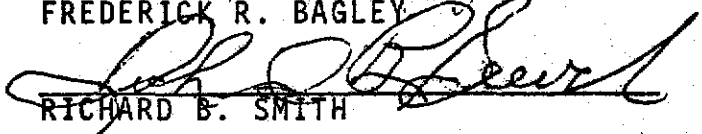
Robert E. Kinsinger  
409 East Hamilton Lane  
Battle Creek, Michigan 49015

FOURTH: There are 200 shares authorized, issued and outstanding, owned 50 shares each by Frederick R. Bagley, Richard B. Smith, Robert E. Kinsinger, and Ebco, Inc., an Idaho corporation.

FIFTH: That a duly called meeting of the stockholders was held on April 3, 1976, at which all stockholders were present or voted by proxy approving said Plan and adopted the following resolution:


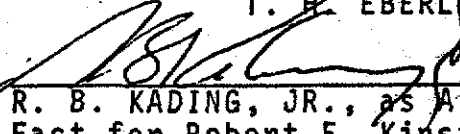
WE, being all of the stockholders of HIGHLANDS CENTER, INC., a Delaware corporation, with its principal place of business at Boise, Idaho, the undersigned, do hereby acknowledge that each has received a copy of and is familiar with that certain Plan of Liquidation and Dissolution of Highlands Center, Inc., adopted by the Board of Directors of said corporation on April 3, 1976, a copy of which is attached to this Resolution as Exhibit 1, and waiving all statutory and By-Law requirements as to the notice, time, place and objects of a meeting of the stockholders, hereby consent to and ratify and confirm this Plan at this stockholders meeting.

  
FREDERICK R. BAGLEY

  
RICHARD B. SMITH

EBCO, INC.

By

  
T. H. EBERLE, Vice President  
  
R. B. KADING, JR., as Attorney-in-Fact for Robert E. Kinsinger

DATED This 27th day of April, 1976.

HIGHLANDS CENTER, INC.

By

  
President

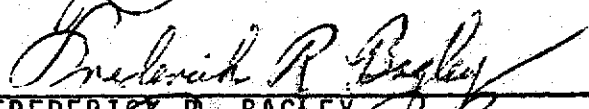


ATTEST:

By

  
Secretary-Treasurer


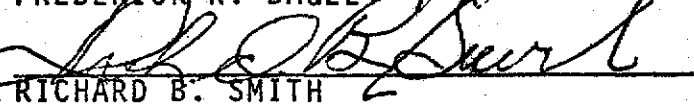
The above Certificate is hereby approved, ratified and confirmed:

MAJORITY OF BOARD OF DIRECTORS OF  
HIGHLANDS CENTER, INC.


  
FREDERICK R. BAGLEY  
  
RICHARD B. SMITH  
  
T. H. EBERLE


APPROVED:

STOCKHOLDERS OF HIGHLANDS  
CENTER, INC.

  
FREDERICK R. BAGLEY  
  
RICHARD B. SMITH

EBCO, INC.

By   
T. H. EBERLE, Vice President

  
ROBERT E. KINSINGER  
By Richard B. Kading, Jr., Attorney-  
in-Fact

STATE OF IDAHO        }  
County of Ada        } ss.

Before me, Doris Robinson, Notary Public in and for the State of Idaho, appeared FREDERICK R. BAGLEY, President and Director, RICHARD B. SMITH, Vice President and Director, T. H. EBERLE, Secretary-Treasurer and Director, known to me to be the President, Vice President and Secretary-Treasurer, and Director of the corporation that executed the above and foregoing instrument or the persons who executed the instrument on behalf of said corporation, and individually, and acknowledged to me that such corporation and such individuals executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate this 27th day of April, 1976.

Doris E. Robinson  
Notary Public for Idaho  
Residing at Boise, Idaho  
My commission expires: 1-25-80

STATE OF IDAHO        }  
County of Ada        } ss.

Before me, Doris Robinson, Notary Public in and for the State of Idaho, appeared RICHARD B. KADING, JR., known to me to be the person who executed the above-entitled instrument, for and on behalf of ROBERT E. KINSINGER, as a Director and as a stockholder, said RICHARD B. KADING, JR. acting as Attorney-in-Fact for ROBERT E. KINSINGER, and acknowledged to me that he subscribed the name of ROBERT E. KINSINGER thereto as principal and his own name as Attorney-in-Fact.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate this 27th day of April, 1976.

Doris E. Robinson  
Notary Public for Idaho  
Residing at Boise, Idaho  
My commission expires: 1-25-80

BE IT RESOLVED, that the corporation adopt a plan of complete liquidation and dissolution hereinafter called the "Plan", for the purpose of effecting a complete liquidation and dissolution of Highlands Center, Inc., herein "Company", in accordance with § 333 of the Internal Revenue Code of 1954 and the Idaho Business Corporation Act, pursuant to the, following steps:

"1. The Plan shall be submitted to the present shareholders of Company for adoption at a meeting to be held on April 3, 1976, for that purpose. The Plan shall become effective upon its adoption at such meeting by the affirmative votes of the holders of at least two-thirds of the outstanding shares of Company and thereupon the Company shall cease doing business except to wind up its affairs.

"2. Filings. Within thirty days after the date of stockholders' meeting adopting the Plan, Form 966 shall be filed with the District Director of the Internal Revenue Service, Boise, Idaho, attaching thereto a certified copy of this resolution, indicating the stockholders and directors have adopted a plan of liquidation pursuant to § 333, Internal Revenue Code of 1954; and stockholders shall prepare and file within thirty days after the meeting adopting this plan Form 964 in duplicate with the District Director of Internal Revenue, Boise, Idaho, thereby electing the benefits of § 333, Internal Revenue Code of 1954.

"3. The corporation, by its duly authorized officers, upon approval of the Plan, shall proceed forthwith to liquidate and transfer the assets and liabilities to the stockholders in cancellation and redemption of the capital stock within the calendar month of April, 1976. Said distribution shall include the necessary deeds and assignment of contracts and quitclaim deeds for real estate and fixtures distributing an undivided interest in each parcel and bills of sale conveying all tangible and intangible personal property with an undivided interest in each parcel to said stockholders, subject to all mortgages, covenants, restrictions and other liens and encumbrances existing at

the date of the transfer. On or before such date of transfer the corporation shall determine all of its ascertainable liabilities and the same shall be assumed by the stockholders on distribution, and it shall also determine the unascertainable or contingent liabilities and shall set aside a reasonable amount of cash with an escrow agent for the payment thereof. Any balance remaining in such reserve after the payment of such liabilities and expenses shall be forthwith distributed proportionately among the stockholders of the corporation.

"4. Cessation of business. From and after the date of the transfers referred to in the immediately foregoing paragraph, on or about April 13th, the corporation shall cease and not engage in any business activity. The directors then in office, and at their pleasure the officers, shall continue in office solely for the purpose of winding up the business and affairs of the corporation, and after such date shall take no action whatsoever which is, or could be construed to be, inconsistent with the status of liquidation and such status shall continue until the date of dissolution of the corporation. Forthwith upon such distribution and transfer the corporate officers shall file appropriate documents with the Secretary of State of Delaware to dissolve the corporation pursuant to the law. Pursuant to such matters such officers shall execute and file such necessary final income tax returns, franchise tax returns and any other returns, including Form 966, Form 1096 and 1099L of the Treasury Department, together with any additional information required by applicable regulations, and all other returns documented and information required to be filed by reason of the complete liquidation of Company.

"5. Authorizing necessary acts. The directors and officers on the approval of this Plan by the stockholders are authorized to carry out and consummate the Plan, and shall have the power to adopt all necessary resolutions, execute all documents and file all papers, and to take any other action they deem necessary or desirable to effectuate the intent of this Plan to dissolve the corporation and completely liquidate its business. Nothing herein shall be construed to permit the directors or officers to take any action inconsistent with the provisions of § 333 of the Internal Revenue Code or the regulations thereunder or which would prevent a shareholder of the corporation from filing an election to be governed by the provisions of that section."

EBERLE, BERLIN, KADING, TURNBOW & GILLESPIE  
CHARTERED

T. H. EBERLE  
JAMES L. BERLIN  
R. B. KADING, JR.  
R. M. TURNBOW  
JAMES R. GILLESPIE  
KENNETH L. PURSLEY  
WILLIAM J. MCKLIVEN  
DALE G. HIGER  
WARREN E. JONES  
PETER C. JENKINS  
GARDNER W. SKINNER, JR.  
MARK S. GUSTON  
MICHAEL A. GREENE  
B. NEWAL SQUIRES, JR.

ATTORNEYS AND COUNSELORS AT LAW  
CAPITOL PARK PLAZA  
300 NORTH SIXTH STREET  
POST OFFICE BOX 1368  
BOISE, IDAHO 83701

TELEPHONE (208) 344-8835

J. L. EBERLE 1980-1984  
DALE G. MORGAN 1914-1975

April 27, 1976

9/20/10  
3:15  
Honorable Pete Cenarrusa  
Secretary of State  
Statehouse  
Boise, Idaho 83720

Re: Highlands Center, Inc.,  
a Qualified Delaware Corporation

Dear Pete:

This is to advise you that the above corporation has liquidated by the distribution of each and every of its assets to its stockholders and the cancellation of all of its stock as of April 13, 1976. While I realize that a formal notice is not required under the Idaho statute, because of certain implications of the Internal Revenue Code on corporate liquidations, it appears advisable to give this notice to you. The corporation has filed a dissolution certificate with the Secretary of State of Delaware, copy attached, and will be dissolved there on April 30th. Would you please file this letter in the file of Highlands Center, Inc.

Very truly yours,

*[Signature]*

*[Signature]*  
Highlands Center, Inc.

THE/dr

Enclosure:  
Certificate of Dissolution

CERTIFICATE OF DISSOLUTION

TO: The Secretary of State of the State of  
Delaware

Pursuant to the provisions of Section 275, Delaware Corporation Law, the undersigned corporation, HIGHLANDS CENTER, INC., submits the following statement of intent to dissolve and dissolution of the corporation upon the written consent of all of the directors and shareholders thereof.

FIRST: The name of the corporation is HIGHLANDS CENTER, INC., a Delaware corporation.

SECOND: The names and respective addresses of its officers are:

Frederick R. Bagley, President  
2417 Bogus Basin Road  
Boise, Idaho 83703

Richard B. Smith, Vice President  
2417 Bogus Basin Road  
Boise, Idaho 83703

T. H. Eberle, Secretary-Treasurer  
300 North Sixth Street  
Boise, Idaho 83702

THIRD: The names and respective addresses of the directors are:

Frederick R. Bagley  
2417 Bogus Basin Road  
Boise, Idaho 83703

Richard B. Smith  
2417 Bogus Basin Road  
Boise, Idaho 83703

T. H. Eberle  
300 North Sixth Street  
Boise, Idaho 83702

Robert E. Kinsinger  
409 East Hamilton Lane  
Battle Creek, Michigan 49015

FOURTH: There are 200 shares authorized, issued and outstanding, owned 50 shares each by Frederick R. Bagley, Richard B. Smith, Robert E. Kinsinger, and Ebco, Inc., an Idaho corporation.

FIFTH: That a duly called meeting of the stockholders was held on April 3, 1976, at which all stockholders were present or voted by proxy approving said Plan and adopted the following resolution:

WE, being all of the stockholders of HIGHLANDS CENTER, INC., a Delaware corporation, with its principal place of business at Boise, Idaho, the undersigned, do hereby acknowledge that each has received a copy of and is familiar with that certain Plan of Liquidation and Dissolution of Highlands Center, Inc., adopted by the Board of Directors of said corporation on April 3, 1976, a copy of which is attached to this Resolution as Exhibit 1, and waiving all statutory and By-Law requirements as to the notice, time, place and objects of a meeting of the stockholders, hereby consent to and ratify and confirm this Plan at this stockholders meeting.

Frederick R. Bagley  
FREDERICK R. BAGLEY

Richard B. Smith  
RICHARD B. SMITH

EBCO, INC.

By T. H. Eberle  
T. H. EBERLE, Vice President  
R. B. Kading, Jr.  
R. B. KADING, JR., as Attorney-in-Fact for Robert E. Kinsinger

DATED This 27th day of April, 1976.

CORPORATE SEAL

HIGHLANDS CENTER, INC.




By Frederick R. Bagley  
President

ATTEST:

By T. H. Eberle  
Secretary-Treasurer

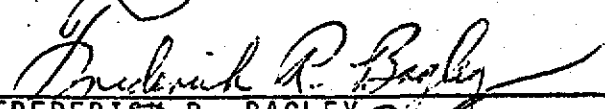

The above Certificate is hereby approved, ratified and confirmed:

MAJORITY OF BOARD OF DIRECTORS OF  
HIGHLANDS CENTER, INC.

  
FREDERICK R. BAGLEY  
  
RICHARD B. SMITH  
  
T. H. EBERLE


APPROVED:

STOCKHOLDERS OF HIGHLANDS  
CENTER, INC.

  
FREDERICK R. BAGLEY  
  
RICHARD B. SMITH

EBCO, INC.

By   
T. H. EBERLE, Vice President

  
ROBERT E. KINSINGER  
By Richard B. Kading, Jr., Attorney-  
in-Fact

STATE OF IDAHO        )  
                              ) ss.  
County of Ada         )

Before me, Doris Robinson, Notary Public in and for the State of Idaho, appeared FREDERICK R. BAGLEY, President and Director, RICHARD B. SMITH, Vice President and Director, T. H. EBERLE, Secretary-Treasurer and Director, known to me to be the President, Vice President and Secretary-Treasurer, and Director of the corporation that executed the above and foregoing instrument or the persons who executed the instrument on behalf of said corporation, and individually, and acknowledged to me that such corporation and such individuals executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate this 27th day of April, 1976.

NOTARIAL SEAL

Doris E. Robinson  
Notary Public for Idaho  
Residing at Boise, Idaho  
My commission expires: 1-25-80

STATE OF IDAHO        )  
                              ) ss.  
County of Ada         )

Before me, Doris Robinson, Notary Public in and for the State of Idaho, appeared RICHARD B. KADING, JR., known to me to be the person who executed the above-entitled instrument, for and on behalf of ROBERT E. KINSINGER, as a Director and as a stockholder, said RICHARD B. KADING, JR. acting as Attorney-in-Fact for ROBERT E. KINSINGER, and acknowledged to me that he subscribed the name of ROBERT E. KINSINGER thereto as principal and his own name as Attorney-in-Fact.

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NOTARIAL SEAL

Doris E. Robinson  
Notary Public for Idaho  
Residing at Boise, Idaho  
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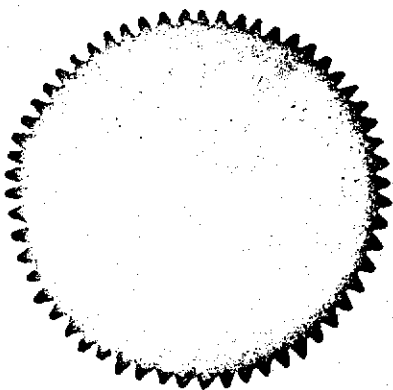


# State of DELAWARE

Office of SECRETARY OF STATE

*I, Robert H. Reed, Secretary of State of the State of Delaware,*  
*do hereby certify that the above and foregoing is a true and correct copy of*  
 Certificate of Dissolution of the "HIGHLANDS CENTER, INC.", as received and filed  
 in this office the thirtieth day of April, A.D. 1976, at 10 o'clock A.M.

In Testimony Whereof, I have hereunto set my hand  
 and official seal at Dover this thirtieth day  
 of April in the year of our Lord  
 one thousand nine hundred and seventy-six.



Robert H. Reed

Secretary of State

Asst. Secretary of State