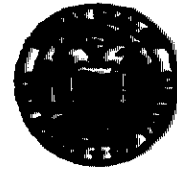


ARTICLES OF DISSOLUTION LIMITED LIABILITY COMPANY

To the Secretary of State of Idaho,

Aug 15 8 53 AM '96 Corporations Division
700 W Jefferson, PO Box 83720
Boise, Idaho 83720-0080

SECRETARY OF STATE
STATE OF IDAHO
The below named limited liability company has been dissolved
pursuant to section 53-842, LC.



1. The name of the dissolved limited liability company is: VAN ENGELEN CPAs, P.L.L.C.
2. Its articles of organization were filed with the Secretary of State on: January 3, 1995
3. The reason for the dissolution is: Mutual consent of the Members.
4. Other information concerning the dissolution (optional):
N/A

5. Signature of manager or member:

David C. Van Engelen

(Signature)

DAVID C. VAN ENGELEN

(Typed name)

Member

(Capacity)

Secretary of State use only

IDAHO SECRETARY OF STATE
DATE 08/15/1996 0900 18500
2
CK #: 461 CUST# 4894
DISS LLC
1@ 30.00= 30.00