

State of Idaho

Department of State

CERTIFICATE OF DISSOLUTION OF

HORSE WORLD INC.

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

HORSE WORLD 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 22, 1991



Pete T. Cenarrusa
SECRETARY OF STATE

M. Richards
Corporation Clerk

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SECRETARY OF STATE

**ARTICLES OF DISSOLUTION OF
HORSE WORLD INC.**

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SECRETARY OF STATE

PURSUANT TO the provisions of Section 30-1-92 of the Idaho Business Corporation Act the undersigned Corporation adopts the following Articles of Dissolution for the purpose of dissolving the Corporation:

First: The name of the Corporation is Horse World Inc., and its address is 4414 S. Gekeler Lane, Boise, Idaho 83705.

Second: The names and address of the last officers and directors of the Corporation and their respective offices are:

Ronald C. Yanke, President and Director, 4414 S. Gekeler Lane, Boise, Idaho 83705.

Bryan S. Norby, Treasurer and Director, 4414 S. Gekeler Lane, Boise, Idaho 83705.

David Suhr, Director, 4414 S. Gekeler Lane, Boise, ID 83705.

Richard D. Heaton, Secretary, 4414 S. Gekeler Lane, Boise, Idaho 83705.

Third: The notice requirements of Section 30-1-87, Idaho Code, were not given in that there are no actual or potential creditors of the Corporation, except for income taxes.

Fourth: All debts, obligations and liabilities of the Corporation have been paid and discharged except income taxes, and adequate provision has been made therefor.

Fifth: All remaining property and assets of the Corporation have been distributed to the Shareholders of the Corporation.

Sixth: There are no law suits pending against the Corporation in any court.

Seventh: This Dissolution is pursuant to a resolution to dissolve unanimously adopted by the Shareholders, and in the manner required by Section 30-1-84, Idaho Code.

Eighth: A duplicate original of the Consent of Shareholders to Dissolve is annexed hereto.

DATED THIS 11th day of January, 1991.

Ronald C Yanke
RONALD C. YANKE, President

ATTEST:

Richard D. Heaton
RICHARD D. HEATON, Secretary

STATE OF IDAHO)
) ss
COUNTY OF ADA)

I, a Notary Public, for the State of Idaho, do hereby certify that on the 11th day of January, 1991, before me personally appeared RONALD C. YANKE and RICHARD D. HEATON, who, being by me each duly sworn, declared that they are the President and Secretary, respectively of Horse World Inc. and that they signed the foregoing document as President and Secretary of the Corporation, and the statements therein contained are true.

[Signature]
Notary Public for the State of Idaho

Residing at: *[Signature]*

My commission expires: *7/12/95*

(SEAL)

WRITTEN CONSENT OF SHAREHOLDERS TO DISSOLVE
HORSE WORLD INC.

12-1991
SECRETARY OF STATE

PURSUANT TO the provisions of Section 30-1-83 of the Idaho Business Corporation Act, the Shareholders of Horse World Inc. do hereby consent in writing to dissolve said Corporation:

First: The name of the Corporation is Horse World Inc., and its address is 4414 S. Gekeler Lane, Boise, Idaho 83705.

Second: The Shareholders, whose signatures are affixed to this Consent, hereby consent in writing to the voluntary dissolution of the Corporation pursuant to the provisions of the Agreement and Plan of Liquidation adopted by the Corporation of even date herewith and the provisions of the Idaho Business Corporation Act. The signature of the Shareholders constitutes authority to dissolve.

DATED THIS 11th day of January, 1991.

SHAREHOLDERS

Ronald C. Yanke

Ronald C. Yanke

D. L. Carpenter

D. L. Carpenter

CERTIFICATE

STATE OF IDAHO)
) ss
COUNTY OF ADA)

Richard D. Heaton, being first duly sworn, on his oath, deposes and says: That he is the Secretary of Horse World Inc., an

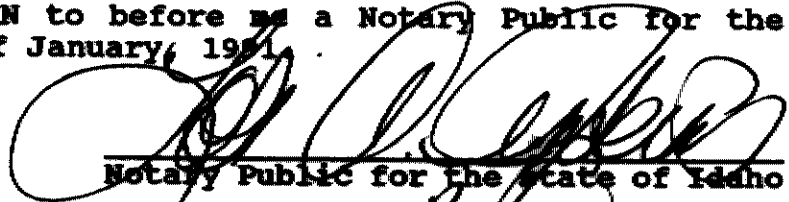
Idaho Corporation, and that the foregoing Written Consent of Shareholders to Dissolve has been signed by the Shareholders of the said Corporation.

DATED THIS 11th day of January, 1991.



RICHARD D. HEATON, Secretary

SUBSCRIBED AND SWORN to before me a Notary Public for the State on this 11th day of January, 1991.



Notary Public for the State of Idaho

Residing at: Burke

My commission expires: 7/12/95

(SEAL)