

# State of Idaho

## Department of State

### CERTIFICATE OF DISSOLUTION OF

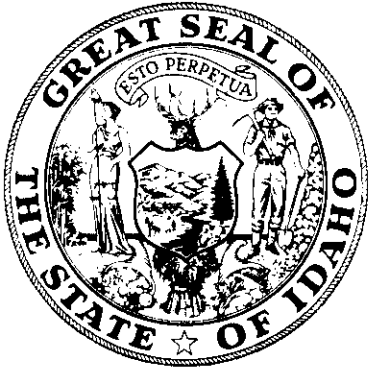
PON INVESTMENTS, INC.

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of PON INVESTMENTS, 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 April 10, 19 91



*Pete T. Cenarrusa*

SECRETARY OF STATE

\_\_\_\_\_  
Corporation Clerk

ARTICLES OF DISSOLUTION  
OF  
PON INVESTMENTS, INC.

Pursuant to the provisions of the Idaho Business Corporation Act and the constituent documents of the corporation, the undersigned corporation adopts the following Articles of Dissolution for the purposes of dissolving the corporation.

1. The name of the Corporation is PON INVESTMENTS, INC. and its last address is 871 E. Parkcenter Boulevard, Boise, Idaho 83706.

2. The names and pertinent addresses of the last Officers and Directors of the Corporation and their respective offices are as set forth below:

<u>NAME and TITLE</u>	<u>ADDRESS</u>
Peter S. O'Neill President & Director	871 E. Parkcenter Boulevard Boise, Idaho 83706
L. Edward Miller Secretary	P.O. Box 2720 Boise, Idaho 83701

3. The Notice requirements of Idaho Code Section 30-1-87 have been satisfied.

4. All debts, obligations and liabilities of the Corporation have been paid and discharged.

5. All the remaining property and assets of the Corporation have been distributed to the shareholders in proportions to their respective rights and interests.

6. There are no suits pending against the Corporation.

7. The dissolution of the Corporation is pursuant to the unanimous written consent of all of the shareholders of the Corporation and all of the Directors of the Corporation. A duplicate original of such consent is attached to these articles as an Attachment hereto.

8. The effective date of this Dissolution shall be, December 31, 1990.

RECORDED  
11 06 AM '91  
SECRETARY OF STATE

IN WITNESS WHEREOF, the undersigned President and Secretary of the Corporation hereby execute these Articles of Dissolution in duplicate original effective the 31st day of December, 1990.

PON INVESTMENTS, INC.  
an Idaho corporation

By: Peter S. O'Neill  
Peter S. O'Neill, President

By: L. Edward Miller  
L. Edward Miller, Secretary

ATTACHMENT: Unanimous Consent of Directors and Shareholders

State of Idaho )  
County of Ada ) ss.

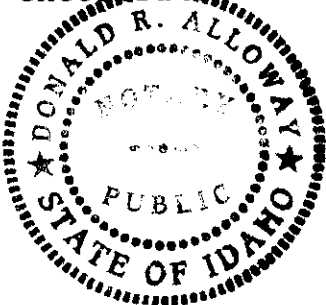
On this 1<sup>st</sup> day of April, in the year of 1991, before me, a Notary Public in and for said State, personally appeared Peter S. O'Neill, known or identified to me to be the President of PON INVESTMENTS, INC., an Idaho corporation, the corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

[Signature]  
Notary Public for Idaho  
Residing at Meridian Idaho  
My Commission expires 8-28-91

State of Idaho )  
County of Ada ) ss.

On this 9<sup>th</sup> day of April, in the year of 1991, before me, a Notary Public in and for said State, personally appeared L. Edward Miller, known or identified to me to be the Secretary of PON INVESTMENTS, INC., the corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

[Signature]  
Notary Public for Idaho  
Residing at Boise  
My Commission expires 10/3/95

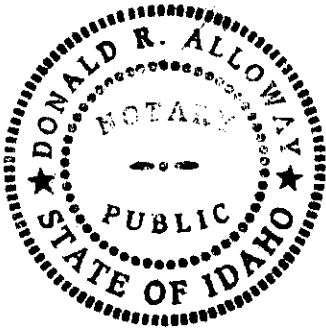


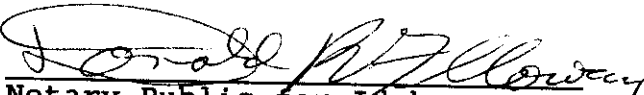
APR 10 4 00 PM '91

SECRETARY OF STATE

State of Idaho            )  
                                  ) SS  
County of Ada            )

I, Donald R. Alloway, a notary public, do hereby certify that on this 9th day of April, 1991, personally appeared before me L. Edward Miller, who, being by me first duly sworn, declared that he is the Secretary of PON INVESTMENTS, INC., that he signed the foregoing document as Secretary of the corporation, and that the statements therein contained are true.



  
Notary Public for Idaho  
Residing at Boise  
My Commission expires 10-3-95

PON INVESTMENTS, INC.

UNANIMOUS CONSENT OF DIRECTORS AND SHAREHOLDERS

IN LIEU OF A MEETING

AUTHORIZING AND ADOPTING A PLAN FOR CORPORATE LIQUIDATION

UNDER I.R.S. REGULATIONS AND AUTHORIZING LEGAL DISSOLUTION

THE UNDERSIGNED, being all the Directors and the Shareholders of record of 100% of the issued and outstanding stock of PON INVESTMENTS, INC., an Idaho corporation, do hereby consent to, adopt and approve in writing, as signified below, without a meeting in accordance with the provisions of the corporation laws of the State of Idaho, this joint resolution authorizing and adopting this plan for the complete liquidation and legal dissolution of the Corporation.

WHEREAS, it is in the best interests of this Corporation and of the Shareholders that this Corporation be voluntarily liquidated; and

WHEREAS, the Corporation and its Shareholders wish to accomplish such liquidation and dissolution in accordance with the appropriate provisions of the I.R.S. Rules and Idaho Code;

NOW, THEREFORE, by unanimous consent of all of the Directors and all of the Shareholders of the Corporation, the following is adopted effective the 15th day of November, 1990:

I. RESOLVED, that the Corporation shall completely liquidate pursuant to the following plan of liquidation:

1. Time of Liquidation. The liquidation shall be done in accordance with the procedures which shall be proposed by the accountants of the Corporation and approved by the President, commencing the 1st day of December, 1990 and pursued diligently thereafter until completed (such period of time hereafter the "Time of Liquidation").

2. Winding Up. From and after the first day of the Time of Liquidation as specified above, the Corporation shall cease to be a going concern and shall be in a status of liquidation and all activities of the Corporation shall be specifically limited to those necessary to wind up its affairs, paying its debts and distributing any remaining assets to the Shareholders.

3. Distribution of Property. The officers are authorized and directed to wind up the affairs of the Corporation by collecting its assets, paying or providing for its liabilities (other than liabilities secured by assets of the Corporation) and distributing the remaining assets (subject to the secured debt with

respect thereto) to the Shareholders. The first distribution to the Shareholders hereunder shall not take place until after the first day of the Time of Liquidation as specified above and as soon as practicable thereafter. In any event, within the Time of Liquidation as specified above, all of the remaining property (other than the reserve for contingent liabilities, if any,) of the Corporation shall be transferred to the Shareholders of the Corporation in proportion to the shares which they hold in complete cancellation and redemption of such shares.

4. Reserve For Contingent Liabilities. The officers are authorized to establish a reserve in a reasonable amount to pay unascertained or contingent liabilities and expenses of the Corporation (the "Reserve"), but the balance in any such Reserve shall be transferred, within the time for the distributions as provided for in paragraph 3 hereof, to a trustee to be designated by the Shareholders, who shall use the assets for the payment of such liabilities and expenses and shall transfer any balance therein to the Shareholders, provided further that under no circumstances shall any part of the Reserve revert to the Corporation.

5. Assumption of Excess Liabilities. Each Shareholder hereby agrees to assume their proportionate part of the excess, if any, of the amount of contingent and unascertained liabilities of the Corporation over the amount of the Reserve. Each holder of the issued and outstanding stock hereby agrees to assume the lesser of (i) that part of the excess that is in proportion to the number of shares of the issued and outstanding stock held by the holder, or (ii) an amount that equals the sum of the amount of cash and the fair market value of other property distributed to the holder for his shares of the issued and outstanding stock under paragraph 3 above.

6. Business Activities. After the distributions referred to in paragraph 3 are made, the Corporation shall not engage in any business activities. The directors then in office, and, at the pleasure of the directors, the officers then in office, shall continue in office solely to wind up Corporation's business and affairs. No action shall be taken that is inconsistent with the status of liquidation and the status shall continue until the date Corporation is dissolved with the office of the Idaho Secretary of State.

7. Execution of Documents. The undersigned Shareholders hereby agree to execute any and all such additional documents as are deemed reasonably necessary or appropriate in the opinion of the Corporation's accountants and officers to complete the complete liquidation and dissolution of the Corporation in accordance with the intent of this resolution.

8. Filings. The accountants of the Corporation, on behalf of the Corporation, shall file all forms and returns necessary to comply with I.R.S. Rules and shall also file its final Federal and

State income tax returns promptly within the periods allowed by law or regulation.

9. Dissolution. As soon as reasonably practicable after the liquidation of the Corporation, the officers and directors shall take all appropriate and necessary action required by law or otherwise to dissolve the Corporation under the laws of the State of Idaho. The signatures of the Shareholders hereunder specifically constitute authority under Idaho Code Section 30-1-83 to dissolve the Corporation.

10. Authority of Officer and Directors. The directors and officers of Corporation, each individually, shall have authority and are hereby directed to carry out and consummate this Plan, including:

(a) Authority to do, on behalf of Corporation, all acts required to be done by the Corporation under this Plan.

(b) Authority to adopt all resolutions, execute all documents, file all papers, and take all other action deemed necessary or appropriate to effect the dissolution of the Corporation and the complete liquidation of its business, assets, and affairs.

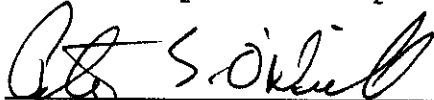
(c) Peter S. O'Neill, as President of the Corporation, is specifically authorized and directed to execute all deeds, assignments and other documents as necessary or expedient to distribute the assets of the Corporation.

II. RESOLVED FURTHER that this Unanimous Consent of Directors and Shareholders in Lieu of Meeting may be executed by the Directors and the Shareholders in counterpart form and such counterparts together shall constitute one such Unanimous Consent.

Dated effective as of the 15th day of November, 1990.

SHAREHOLDERS OF RECORD

Peter S. O'Neill, successor to  
RIVER RUN DEVELOPMENT COMPANY,  
an Idaho partnership



Peter S. O'Neill

DIRECTORS

  
Peter S. O'Neill, director