

FILED**ARTICLES OF DISSOLUTION**

To the Secretary of State of Idaho

Pursuant to Title 30, Chapter 1, Idaho Code, the undersigned corporation has elected to dissolve.

 89 NOV 22 PM 11:08
 STATE OF IDAHO
1. The name of the corporation is: J & A ENTERPRISES, INC.2. The date the dissolution was authorized is: NOVEMBER 15, 1999

3. The dissolution was approved by the shareholders as follows:

a) The number of shares entitled to vote: 1,000b) The number voting for dissolution: 1,000c) The number voting against dissolution: -0-4. (optional) The dissolution shall be effective on 12/31/99

(If no date is entered it will be effective on the date of filing with the Office of the Secretary of State.)

Dated: 16 Nov 1999Signed: Stanley G WattsIts President

(Capacity of signer)

Customer Acct #:

(If using pre-paid account)

SECRETARY OF STATE

 11/22/1999 09:00
 CX: 8869 CT: 14187 NH: 268112

1 @ 38.00 = 38.00 PROF DISSO # 2

C108193

Revised 7/87 g:\corp\forms\disso.pmd