

FILED/EFFECTIVE

ARTICLES OF DISSOLUTION

01 DEC 21 AM 9:29

OF

SECRETARY OF STATE
STATE OF IDAHO
ROCKFORD LUMBER & HARDWARE, INC.

IDAHO SECRETARY OF STATE
12/21/2001 05:00
CK: 2665 CT: 126506 DM: 436006
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KNOW ALL MEN BY THESE PRESENTS:

Pursuant to the provisions of Idaho Code 30-1-1403, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation and hereby certifies:

I.

The name of the corporation is "ROCKFORD LUMBER & HARDWARE, INC."

II.

At a meeting of the shareholders and Directors of the corporation held on June 30, 2001, all of the shareholders and Directors unanimously voted to liquidate and dissolve the corporation. The corporation also voted upon and approved a Plan of Liquidation. Copies of the Minutes of that meeting and of the Plan of Liquidation are attached hereto and incorporated herein by reference.

III.

The appropriate tax form, Corporate Dissolution or Liquidation, Form 966, was properly filed with the Internal Revenue Service on July 25, 2001.

IV.

All debts, obligations, and liabilities of the corporation have been paid or discharged, or adequate provision has been made therefor. Adequate provision has been made for all debts, obligations, and liabilities, contingent in nature, of which the

corporation has actual knowledge.

V.

All remaining property and assets of the corporation have been distributed among its shareholders in accordance with their respective rights and interests.

VI.

There are no suits pending against the corporation in any court, and there are no criminal proceedings pending against it.

VII.

Pursuant to Idaho Code 30-1-1403, this corporation is dissolved, effective the day and year of the execution of these Articles of Dissolution.

IN WITNESS WHEREOF, the corporation has caused these Articles to be executed this 14th day of November, 2001.

ROCKFORD LUMBER & HARDWARE, INC.

By Judy Broadhead
Judy Broadhead - President

ATTEST:

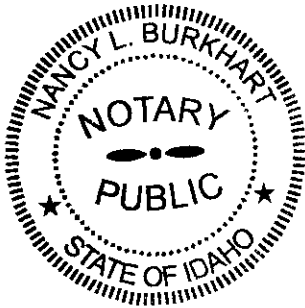
Jackie Brower
Jackie Brower - Secretary

STATE OF IDAHO)
 ss
County of Bonneville)

On this 14th day of November, 2001, before me, the undersigned Notary Public in and for said State, personally appeared Judy Broadhead and Jackie Brower, known to me to be the President and Secretary, respectively, of the corporation whose

name is subscribed to the within instrument, and acknowledged to me that they executed the same on behalf of said corporation and that said corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Nancy L. Burkhart
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
Commission Expires: 7/17/07

MINUTES OF SPECIAL MEETING OF SHAREHOLDERS AND
DIRECTORS OF
ROCKFORD LUMBER AND HARDWARE, INC.

A special meeting of the shareholders and Directors of the corporation was held at the office of D. Lynn Smith, CPA, the corporation's accountant, at 444 B Street, Idaho Falls, Idaho, on June 30, 2001, at 10:00 a.m.

The following shareholders and Directors were present:
Judy Broadhead, individually, and as Trustee of the Lynn Broadhead Trust (shareholder and Director), and Jackie Brower (Director), being all the shareholders and Directors of the corporation.

The President called the meeting to order and read the Notice of the Special Meeting prepared and delivered by Judy Broadhead. The President instructed that the Notice of Meeting and these Minutes be placed in the corporate record book.

The President then stated that the meeting was called for the purpose of voting on the dissolution of the corporation, resolution of its affairs, and disbursement of its assets.

It was moved by Judy Broadhead that the Directors and shareholders, being the same persons and/or entity, pass a resolution providing for the liquidation and dissolution of the corporation and that the resolution indicate that the President and the Secretary of the corporation are authorized to take whatever action is necessary to accomplish the liquidation and dissolution of the corporation, including, but not limited to, preparing, signing and filing whatever documents are necessary to satisfy the Internal Revenue Service and the Idaho State Tax

Commission requirements for dissolution of the corporation. It was further moved by Judy Broadhead that the resolution further provide that once the remaining debts and obligations of the corporation have been determined, such debts and obligations would be paid first and the balance of those proceeds then be disbursed to the shareholders entitled thereto. The motion was seconded by Jackie Brower.

After discussion and unanimous vote, the motion carried and it was:

RESOLVED that the President and Secretary of the corporation are authorized to take whatever action is necessary to accomplish the liquidation and dissolution of the corporation, including, but not limited to, preparing, signing, and filing whatever documents are necessary to satisfy the Internal Revenue Service and Idaho State Tax Commission requirements for dissolution of a corporation.

BE IT FURTHER RESOLVED that once the remaining debts and obligations of the corporation have been determined, such debts and obligations would be paid first; and that the balance of the proceeds would then be disbursed to the shareholders entitled thereto.

The President then stated that the shareholders and directors needed to adopt a Plan of Liquidation to be filed with the Internal Revenue Service. After discussion, and upon motion, second, and vote, it was unanimously:

RESOLVED that the shareholders and directors of the corporation have adopted a Plan of Liquidation for the corporation, a copy of which is attached hereto and incorporated by reference as though set forth at length.

There being no further business to come before the meeting, upon motion, second, and vote, the meeting was adjourned.

Dated this 30th day of June, 2001.

Judy Broadhead
President

ATTEST:

Jackie Brown
Secretary

ROCKFORD LUMBER AND HARDWARE, INC.

PLAN OF LIQUIDATION

Rockford Lumber and Hardware, Inc., an Idaho corporation, is no longer doing business, all business transactions have been completed, and corporate assets, if any, need to be liquidated.

All of the shareholders have agreed that the corporation shall be liquidated and dissolved as soon as possible; all corporate liabilities, if any, paid; and any remaining assets be liquidated and/or distributed to the shareholders, including cash, in exchange for the stock of the shareholders and based upon actual stock ownership.

Dated this 30th day of June, 2001.

ROCKFORD LUMBER AND HARDWARE, INC.
An Idaho corporation

By Judy Bronckes
President

ATTEST:

Jackie Brown
Secretary