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LIMITED LIABILITY PARTNERSHIP

(Instructions on back of application)

	ne Secretary of State of Idaho Pursuant to the provisions of Sec. 53-3-1001(e), Idaho Code, the undersigned limited liability partnership gives notice that it hereby cancels its registration as a limited liability partnership and for that purpose submits the following statement:
1.	The name of the limited liability partnership is <u>DEE, MacGREGOR, FALES &</u>
	MacGREGOR, LLP
2.	The name which it used in Idaho is <u>DEE</u> , <u>MacGREGOR</u> , <u>FALES</u> & <u>MacGREGOR</u> , LLP.
3.	It revokes the authority of its registered agent in the State of Idaho to accept service of process and consents that service of process in any action, suit or proceeding based upon any cause of action arising in the State of Idaho during the time it was authorized to transact business therein may thereafter be made on it by registered or certified mail to the limited liability partnership at the address listed in item 4 below.
4.	The post office address to which process against the limited liability partnership may be mailed is
	PO Box 463
	Grangeville, ID 83530
By	Willinger !!
	Secretary of State use only

Partner(s) having authority to cancel the registration.

IDAHO SECRETARY OF STATE

11/01/2004 05:00

CK: 10294501918SLD CT: 172099 BH: 774123
1 8 30.00 = 30.00 WDRWL LLP # 4
1 8 20.00 = 20.00 EXPEDITE C # 5

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STATEMENT OF DISSOLUTION

COMES NOW, W. C. MacGREGOR, JR. and KIRK A. MacGREGOR, and do hereby state that they are members of Dee, MacGregor, Fales & MacGregor, a partnership consisting of themselves and DAREN W. FALES. That said partnership is a partnership at will. That said partnership shall be dissolved as of October 31, 2004, and said partnership is at the present time in the process of winding up its business.

Said partnership is a Limited Liability Partnership (LLP), it having filed a Statement of Qualification pursuant to Section 53-3-105, Idaho Code, on the 18th of November, 1996.

MATEO the 19th day of october, 2004.

V. C. MacGREGOR, JR.

KINA MACGREGOR

DAKEN W. FALES

STATEMENT OF DISSOLUTION