

State of Idaho

Department of State

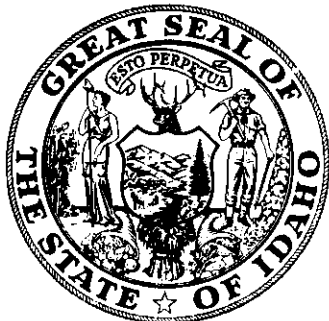
CERTIFICATE OF DISSOLUTION
OF

THE CHILDREN'S SCHOOL, INC.
File Number C 73057

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of Articles of Dissolution of THE CHILDREN'S SCHOOL, 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: November 7, 1994



Pete T. Cenarrusa
SECRETARY OF STATE

By *Sheryl Davis*

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SECRETARY OF STATE

ARTICLES OF DISSOLUTION
OF
THE CHILDREN'S SCHOOL, INC.

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SECRETARY OF STATE

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 THE CHILDREN'S SCHOOL, INC. and its last address is 1015 N. 8th Street, Boise, Idaho 83702.

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>
Mary Clagett Smith <i>President</i>	1015 N. 8th Street Boise, Idaho 83702
Wally Smith <i>Wallace B. Smith</i> <i>Secretary</i>	1015 N. 8th Street Boise, Idaho 83702

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 or adequate provision has otherwise been made therefore.

5. All the remaining property and assets of the Corporation have been distributed to the Shareholder(s) in proportions to their respective rights and interests as required under the Articles of Incorporation.

6. There are no suits pending against the Corporation or adequate provisions have been made for the satisfaction of any judgment, order or decree which may be entered against the Corporation in any pending suit, if any.

7. The dissolution of the Corporation is pursuant to the unanimous written consent of all of the Shareholder(s) of the Corporation and all of the Directors of the Corporation.

8. The effective date of this Dissolution shall be, 1994.

IDAHO SECRETARY OF STATE
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IN WITNESS WHEREOF, the undersigned President and Secretary of the Corporation hereby execute these Articles of Dissolution in duplicate original.

DATED this 8th day of March 1994.

THE CHILDREN'S SCHOOL, INC.
an Idaho corporation

By: Mary Clagett Smith
Its: President

By: Wallace B. Smith
Its: Secretary

STATE OF IDAHO)
) ss.
County of Ada)

On this 8th day of March, 1994, before me, the undersigned, a Notary Public in and for said State, personally appeared Wallace B. & Mary Smith and _____, known or identified to me to be the President and Secretary of THE CHILDREN'S SCHOOL, INC., the corporation that executed the instrument or the persons who executed the instrument on behalf of said corporation, and acknowledged to me that such 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.

Kathleen Austin
Notary Public for Idaho
Residing at Boise, Idaho
My commission expires: 7/29/94

ATTACHMENT: Unanimous Consent of Directors and Shareholders

THE CHILDREN'S SCHOOL, 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 THE CHILDREN'S SCHOOL, 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 Internal Revenue Code of 1986, as amended ("Code") 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 8th day of March, 1994:

I. RESOLVED, that the Corporation shall ^{be} completely liquidated under Code Sections 332 and 337(b)(2) and pursuant to the following plan of liquidation:

1. Time of Liquidation. The liquidation shall be performed in accordance with the procedures which shall be proposed by the accountants of the Corporation and approved by the President, commencing the 8th day of March, 1994 and pursued diligently thereafter until completed, which shall be on or before December 31, 1994 (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 accounts receivable and other 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. 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 Shareholder of the Corporation 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 Shareholder, who shall use the assets for the payment of such liabilities and expenses and shall transfer any balance therein to the Shareholder, provided further that under no circumstances shall any part of the Reserve revert to the Corporation.

5. 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.

6. Execution of Documents. The undersigned Shareholder shall execute or cause to be executed 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.

7. Tax Filings. The Corporation shall file or cause to be filed all forms and returns necessary to comply with the Code and shall also file or cause to be filed its final Federal and State income tax returns promptly within the periods allowed by law. Specifically, within thirty (30) days after the date of this consent, the Corporation shall file Form 966 with the District Director of Internal Revenue, Ogden, Utah, together with a certified copy of this consent resolution.

8. 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. Actions that shall be taken include the following:

(a) That the Corporation cause notices of dissolution to be mailed to each of its known actual or known potential creditors not less than thirty (30) days prior to the filing of the articles of dissolution.

(b) That the Corporation cause articles of dissolution to be executed and filed with the Secretary of State of Idaho in duplicate.

9. 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) Mary Clagett Smith, 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 8th day of March, 1994.

SHAREHOLDER OF RECORD

THE CHILDREN'S SCHOOL
OF BOISE, INC., an Idaho
non-profit corporation

By: Mary Clagett Smith
Its: President

DIRECTORS

Mary Clagett Smith
Mary Clagett Smith, Director

Wallace B. Smith
Wallace B. Smith, Director
Wallace B. Smith

VERIFICATION

STATE OF IDAHO)
COUNTY OF Ada)^{SS}

I, Kathleen Austin, a notary public, do hereby certify that on this 4th day of November, 19 94, personally appeared before me Wallace B. Smith who, being by me first duly sworn, declared that he is the Secretary of The Children's School, Inc., that he signed the foregoing document as Secretary of the corporation, and that the statements therein contained are true.

Kathleen Austin

Residing at: Boise Id

My commission expires: 7-29-2000