



CERTIFICATE OF DISSOLUTION
OF

IDAHO SEQUOIA, INC.

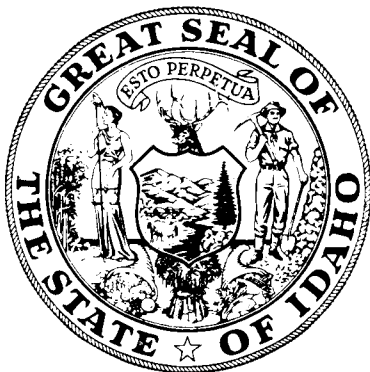
I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that
duplicate originals of Articles of Dissolution of _____

IDAHO SEQUOIA, 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 September 23rd, 19 81.



Pete T. Cenarrusa

SECRETARY OF STATE

Corporation Clerk

RECEIVED

'81 SEP 11 PM 2 40

SECRETARY OF
STATE

RECEIVED

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ARTICLES OF DISSOLUTION

OF

IDAHO SEQUOIA, INC.

SECRETARY OF
STATE

ADOPTED PURSUANT TO SECTION 30-1-92
OF THE IDAHO BUSINESS CORPORATION ACT

Pursuant to the provisions of Section 30-1-92 of the Idaho Business Corporation Act, the undersigned corporation adopts the following Articles of Dissolution for the purpose of dissolving the corporation:

FIRST: The name of the corporation is IDAHO SEQUOIA, INC. and its address is 148 E. Jefferson, Boise, Idaho 83702.

SECOND: The names and addresses of the last officers are:

<u>Name and Address</u>	<u>Office</u>
DEAN T. WATKINS, M.D. 148 E. Jefferson Boise, Idaho 83702	President/Director
GUSTAV E. ROSENHEIM, M.D. 148 E. Jefferson Boise, Idaho 83702	Secretary- Treasurer/Director
MURRAY G. STROMBERG II, M.D. 148 E. Jefferson Boise, Idaho 83702	Director

THIRD: The notice required by Idaho Code § 30-1-87 has been given.

FOURTH: All debts, obligations and liabilities of the corporation have been paid and discharged or adequate provision has been made therefor.

FIFTH: All remaining property and assets of the corporation have been distributed among its shareholders, in proportion to their respective rights and interests.

SIXTH: There are no suits pending against the corporation in any court in respect of which adequate provision has not

been made for the satisfaction of any judgment, order or decree which may be entered against it.

SEVENTH: A duplicate original of the consent of shareholders to dissolve or a verified copy of the resolution to dissolve is annexed hereto.

DATED September 11, 1981.

IDAHO SEQUOIA, INC.

By Dean T. Watkins
Dean T. Watkins, President

By Gustav E. Rosenheim
Gustav E. Rosenheim,
Secretary

STATE OF IDAHO)
) ss.
County of Ada)

I, Richard G. Smith, a Notary Public, do hereby certify that on this 11 day of September, 1981, personally appeared before me DEAN T. WATKINS and GUSTAV E. ROSENHEIM, who, each being first duly sworn, declared he is the President and Secretary, respectively, of IDAHO SEQUOIA, INC., and that each of them signed the foregoing document in his respective capacity as president and secretary of the corporation, and that the statements therein contained are true.

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

Richard G. Smith
Notary Public for Idaho
Residing at Boise, Idaho

CORPORATE CERTIFICATE

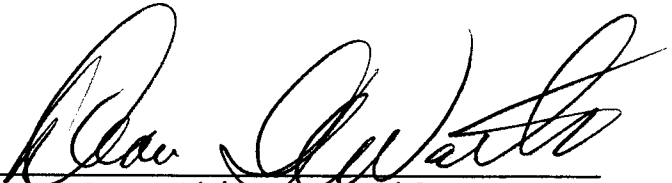
OF

IDAHO SEQUOIA, INC.

I, DEAN T. WATKINS, President of Idaho Sequoia, Inc., an Idaho corporation, do hereby certify as follows:

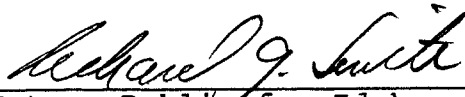
That the attached copy of the Joint Action of Directors and Shareholders of Idaho Sequoia, Inc. is a full, true and correct copy of said Joint Action; and that the Plan of Liquidation and Dissolution recited therein is a full, true and correct representation of the plan adopted by the shareholders and directors; and that all shareholders and directors of the corporation voted in favor of the plan.

IN WITNESS WHEREOF, I have hereunto set my hand as the President of the said corporation, this 11th day of September, 1981.


Dean T. Watkins, President
Idaho Sequoia, Inc.

STATE OF IDAHO)
) ss.
County of Ada)

I, RICHARD G. SMITH, a notary public, do hereby certify that on the 11th day of September, 1981, personally appeared before me DEAN T. WATKINS, who, being by me first duly sworn, declared that he is the President of IDAHO SEQUOIA, INC., that he signed the foregoing document as President of the corporation, and that the statements therein contained are true.


Notary Public for Idaho
Residing at Boise, Idaho
My Commission Expires: 1984

JOINT ACTION BY BOARD OF DIRECTORS AND SHAREHOLDERS
OF
IDAHO SEQUOIA, INC.

Pursuant to the provisions of Sections 30-1-44 and 30-1-145 of the Idaho Code, all of the directors and all of the shareholders of Idaho Sequoia, Inc., an Idaho corporation, do hereby unanimously approve of the following resolutions:

BE IT RESOLVED, that the corporation be completely liquidated and dissolved; and

BE IT FURTHER RESOLVED, that complete liquidation and dissolution of the corporation be effected under the following Plan of Complete Liquidation and Dissolution:

PLAN OF COMPLETE LIQUIDATION
AND DISSOLUTION

1. Idaho Sequoia, Inc., an Idaho corporation (hereinafter referred to as the "corporation"), will cease the active conduct of its business and thereafter wind up its affairs, within the meaning of Section 333 of the Internal Revenue Code, and will liquidate and distribute all of its assets in complete liquidation, less any assets retained to meet claims, within a calendar month selected by the officers of the corporation.

2. All known or ascertainable liabilities of the corporation shall be promptly paid or provided for. There may also be set aside, in cash, or other assets, a reserve fund in an amount estimated by the officers and directors to be necessary for the payment of estimated expenses, taxes and contingent liabilities.

3. Subject to the foregoing paragraph, the officers and directors of the corporation are authorized to convey the real property of the corporation to the shareholders in undivided interests, and the shareholders shall assume all obligations secured by that real property, and the obligations represented by the Stock Purchase Agreements dated February 24, 1978 and ~~January~~ 25, 1980, in proportion to their ownership of stock in the corporation. Any other assets remaining after payment of liabilities may be distributed to the shareholders in kind or converted into cash and distributed in the same proportion of stock ownership. The distributions required herein shall all occur during one calendar

JUNE
1981
[Signature]
[Signature]

month to be hereafter selected, and shall, except for the reserves contemplated in paragraph 2 hereof, be completed within that calendar month.

4. Any distribution or distributions made in complete liquidation shall be in exchange solely for, and in complete redemption and cancellation of, and in payment for, all of the outstanding common shares of the corporation.

5. The officers and directors of the corporation shall proceed with voluntary dissolution of the corporation under the laws of the State of Idaho at such time, not later than thirty (30) days after the date of adoption of this Plan as they deem appropriate.

6. The officers and directors of the corporation are authorized, empowered and directed to execute and file all documents which they deem necessary or advisable to carry out the purposes and intentions of this Plan, including Articles of Dissolution under the laws of the State of Idaho and information returns on Treasury Department Forms 964 and 966, together with income tax returns and the information required by the applicable regulations.

7. The officers and directors of the corporation are authorized, empowered and directed to do any and all other things in its name and on its behalf which they may deem necessary or advisable in order to carry out the purposes and intentions of this Plan. They shall be held harmless by the corporation for any action under this Plan taken in good faith and any expense or liability so incurred by them shall be that of the corporation.

8. It is intended that this Plan of Complete Liquidation and Dissolution shall be a plan of complete liquidation within the terms of Section 333 of the Internal Revenue Code. This Plan shall be deemed to authorize such action as, in the opinion of the counsel

for the corporation, may be necessary to conform with the provisions of said Section 333.

DATED: June 26, 1981.


Gustav E. Rosenheim


Dean T. Watkins


Murray G. Stromberg II

COMMISSIONERS:

J. L. Palmer
Don C. Loveland
Larry G. Looney
Carol M. Dick



DEPARTMENT OF REVENUE AND TAXATION
STATE TAX COMMISSION

700 W. State St. P.O. Box 36 - Boise, Idaho 83722

10-500-81

CORPORATION FRANCHISE TAX
VERIFICATION OF PAYMENT

Date: September 15, 1981

TO: The Secretary of State
Statehouse
Boise, Idaho

RE: Name of Corporation _____
Address of Corporation _____
Corporation Identification No. _____
Years Involved _____

THIS IS TO CERTIFY, as specified by Idaho Code, Section 30-1-137(b), that the above named corporation has paid all of its franchise taxes and penalties for the above listed years or that no income tax returns were required to be filed for subject years.

Audit Section Supervisor

RE: Name of Corporation Idaho Sequoia Inc.
Address of Corporation 148 E. Jefferson Boise, ID 83702
Corporation Identification No. 82 0264667
Year Involved 1982

THIS IS TO CERTIFY that according to our records, the above corporation is current with regard to the payment of franchise tax and is not required to make its next payment until October 15, 1981.

A handwritten signature in dark ink, appearing to read "David M. Hedger", is written over a horizontal line.

Audit Section Supervisor