

DAVID P. MCANANEY*
JANICE E. LAWSON*
JAY C. JANOUSEK*
JAN E. DERGIN
*LL.M. TAXATION

McAnaney & Associates
ATTORNEYS & COUNSELORS AT LAW

A PROFESSIONAL CORPORATION

TELEPHONE: (208) 342-8622 FACSIMILE: (208) 342-8691

THE BLUE HERON BUILDING AT FOREST RIVER

1087 WEST RIVER STREET, SUITE 100 • P.O. BOX 737 • BOISE, IDAHO • 83701-0737

WITH ATTORNEYS
LICENSED TO PRACTICE IN:
IDAHO, CALIFORNIA,
MONTANA AND WASHINGTON

March 26, 1997

Secretary of State
Corporation Division
700 W. Jefferson
Boise, Idaho 83720

*W 3380
Chg address*

Re Empire Toys, LLC

To Whom It May Concern:

1 Please be advised of the above-referenced corporation's new address. The old address
is:

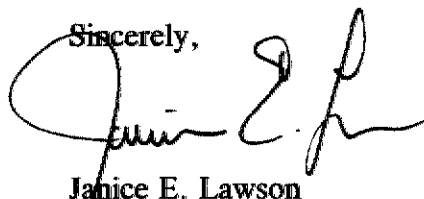
Empire Toys, LLC
Attn: Rudolph Beckstrom, III
590 E. Woodbury Drive
Meridian, Idaho 83642

Please note the following **new address** for your file. All future correspondence should be sent to this address:

Empire Toys, LLC
Attn: Rudolph Beckstrom, III
4194 Marylebone Way
Boise, Idaho 83713

Thank you.

Sincerely,



Janice E. Lawson

JEL:tes