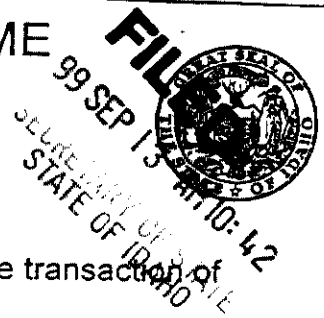


CERTIFICATE OF ASSUMED BUSINESS NAME

(Please type or print legibly)

To the SECRETARY OF STATE, STATE OF IDAHO

Pursuant to Section 53-504, Idaho Code, the undersigned gives notice of adoption of an Assumed Business Name.



1. The assumed business name which the undersigned use(s) in the transaction of business is:

STANGER TAX ACCOUNTING

2. The true name(s) and business address(es) of the entity or individual(s) doing business under the assumed business name is/are:

Name

Complete Address

R. CRAIG STANGER

2425 MIDWAY, IDAHO FALLS ID 83406

3. The general type of business transacted under the assumed business name is:
(mark only those that apply)

- | | | |
|--|--|--|
| <input type="checkbox"/> Retail Trade | <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Transportation and Public Utilities |
| <input type="checkbox"/> Wholesale Trade | <input type="checkbox"/> Agriculture | <input type="checkbox"/> Finance, Insurance, and Real Estate |
| <input checked="" type="checkbox"/> Services | <input type="checkbox"/> Construction | <input type="checkbox"/> Mining |

4. The name and address to which future correspondence should be addressed:

BANK OF IDAHO

1800 CHANNING WAY

IDAHO FALLS ID 83404

5. Name and address for this acknowledgment copy is (if other than # 4 above):

Submit Certificate of
Assumed Business
Name and \$20.00 fee to:

Secretary of State
700 West Jefferson
Basement West
PO Box 83720
Boise ID 83720-0080
208 334-2301

Signature: _____

Printed Name: R. CRAIG STANGER

Capacity: PROPRIETOR

(see instruction # 8 on back of form)

Secretary of State use only

IDAHO SECRETARY OF STATE

09/13/1999 09:00
CK: 1058 CT: 1049 BH: 249246

1 @ 20.00 = 20.00 ASSUM NAME # 2

D29140