



CERTIFICATE OF ASSUMED BUSINESS NAME

(Please type or print legibly. See instructions on reverse.)

FILED

To the SECRETARY OF STATE, STATE OF IDAHO

APR - 7 AM 8:36

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:

COBBLESTONE ENTERPRISES

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
<u>JAMES C. POLACEK</u>	<u>409N 4400E RIGBY ID. 83442</u>
<u>CAROL A. POLACEK</u>	<u>409N 4400E RIGBY ID. 83442</u>

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

<input checked="" type="checkbox"/> Retail Trade	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Transportation and Public Utilities
<input type="checkbox"/> Wholesale Trade	<input checked="" 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:

Phone number (optional): 208-745-8574

JAMES OR CAROL POLACEK
409N 4400E
RIGBY ID. 83442

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:

[Signature]
CAROL A. POLACEK

Printed Name:

JAMES C. POLACEK

Capacity: OWNERS

(see instruction # 8 on back of form)

Revision 1/98

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Secretary of State use only
IDAHO SECRETARY OF STATE

04/07/1999 09:00
CK: 1971 CT: 113718 BH: 204797

1 @ 20.00 = 20.00 ASSUM NAME # 2

D 24822

IDAHO SALES TAX ACT

SELLER'S
PERMIT NO. 300602-S

AS PROVIDED BY THE IDAHO SALES TAX ACT, THE BUSINESS NAMED BELOW IS HEREBY GRANTED THIS SELLERS PERMIT. THIS PERMIT IS VALID UNTIL CANCELLED, REVOKED, OR SUSPENDED FOR CAUSE AS PROVIDED BY LAW.

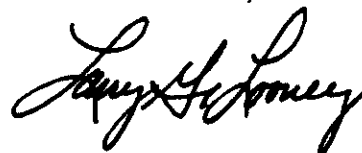
Dated at Boise, Idaho, this 24th

day of OCTOBER, 1991

JAMES C POLACEK
DBA-COBBLESTONE ENTERPRISES

RIGBY ID 83442

STATE TAX COMMISSION, STATE OF IDAHO



LARRY G. LOONEY

POST IN A CONSPICUOUS PLACE

NOT TRANSFERABLE

IMPORTANT NOTICE CONCERNING PURCHASES "FOR RESALE" MISUSE OF RESALE CERTIFICATES

One of the rights granted to holders of seller's permits is the authority to issue resale certificates for merchandise they intend to resell. The permit is not a "buyer's" license to purchase property at wholesale for personal or business use. Such misuse of a resale certificate for the purpose of evading payment of the sales or use tax constitutes a violation of the Law.

We are bringing this to your attention because of recent reports of serious abuses, including purchases under fraudulent resale certificates, and the deliberate failure of some taxpayers to subsequently report and pay the use tax on these purchases. These reports are being investigated by the Commission's staff, and those persons who are found to have made illegal use of their permits may be subject to one or more of the following penalties:

1. Criminal prosecution. This could lead to a fine up to \$1,000.00, imprisonment up to one year, or both, for each offense.
2. A 5% penalty for failure to comply with rules and regulations.
3. A 50% penalty for fraud, or intent to evade the tax, on all unreported tax liability.
4. Revocation of the seller's permit.

If you have any questions concerning your rights and obligations in connection with the purchase of property for purposes other than resale, please contact your nearest State Tax Commission office.

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8-11-87