#94023

July 12, 1994

Mr. Harold Taylor, President Sierra Construction Company, Inc. 263 S University Ave. Blackfoot ID 83221

Re: SIERRA CONSTRUCTION COMPANY, INC.

Dear Mr. Taylor:

It has come to our attention that when your corporation was reinstated on May 12th, there was another corporation of record in goodstanding by the name of SIERRA CONSTRUCTION, INC. This corporation filed its articles of incorporation in April 1994 and was entitled to use the name in that your corporation had forfeited its authority on December 1, 1992.

Because there was at the time of your reinstatement another corporation with the same name, we should have then requested that you amend your articles to change the corporate name. In that we cannot file two corporations under the same name at the same time, we therefore request that you change your name by filing articles of amendment with this office. If you wish to use the name SIERRA CONSTRUCTION as a fictitious name, you may do so by recording a certificate of assumed business name at the office of your county clerk.

We apologize for not having brought this matter to your attention when you filed for reinstatement in May so that it could have been taken care of at that time.

Please do not hesitate to contact this office should you have any questions.

Very truly yours,

Everett T. Wohlers Deputy Secretary of State Commercial Affairs

ETW:sc