Law Offices

JAY ZABEL & ASSOCIATES, LTD.

55 WEST MONROE • SUITE 3950 • CHICAGO, ILLINOIS 60603 • TELEPHONE: 312/201-9800 • FAX: 312/201-1436

STATE OF IDAHO

JAY ZABEL

March 8, 2001

C137819 Chgaddress

Secretary of State Corporate Division 700 West Jefferson P.O. Box #83720 Boise, Idaho 83720-0080

RE: Paint and Draw, Inc.

Dear Sir or Madam:

Upon a review of our files it was discovered that there was a typographical error on the Articles of Incorporation for the above named new Corporation. As such, we are advising you for both mailing and Registered Agent purposes. The address should be "3290 West Catalina Lane" in lieu of "3920". Please correct your records accordingly and return a copy of this letter acknowledging same.

Should you have any questions, please do not hesitate to contact me.

Very truly yours,

Jay Zabel, Incorporator

ゴZ:SLS