

EBERLE, BERLIN, KADING, TURNBOW & MCKLVEEN,
CHARTERED

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T. H. EBERLE (1922-1977)

April 6, 1995

Secretary of State
Statehouse - Room 203
Boise, Idaho 83720

90904
Chg of address

RE: PIHL, GUTIERREZ, GARRETSON & ROBERTS, INC.

Gentlement:

This is to advise you that the mailing address for the
Annual Report form for the above referenced corporation should be
changed as follows:

Pihl, Gutierrez, Garretson & Roberts, Inc.
First Interstate Building, Suite 800
877 West Main Street
Boise, Idaho 83702

Attn: Michelle M. Soderlund

Please call with any questions.

Very truly yours,

Ann K. Shepard

ANN K. SHEPARD

AKS/c

cc: Michelle M. Soderlund