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STATE OF IDAHO

LYNN J GETTINGS 107 N BLAINE ST MOSCOW, ID 83843

April 17, 2001 Secretary of State State of Idaho P.O. BOX 83720 BOISE, ID 83720

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Dear Secretary of State:

Effective immediately I am resigning as an officer & Director of S & G Enterprises Inc. Moscow, Id.

Please remove me from any of the S & G Enterprises corporate records.

Please contact me at the above address if you have any questions or need additional information.

Sincerely,

LYNN I GETTINGS