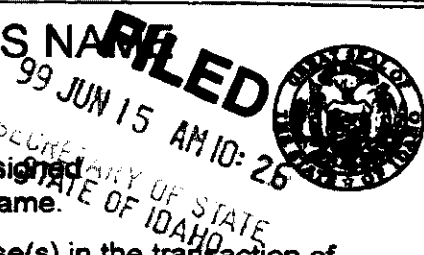


CERTIFICATE OF ASSUMED BUSINESS NAME

(Please type or print legibly)

To the SECRETARY OF STATE, STATE OF IDAHO

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:

Gem State Hubcaps

2. The true name(s) and business address(es) of the entity or individual(s) doing business under the assumed business name is/are:

<u>Name</u>	<u>Complete Address</u>
<u>Popham Corporation, Inc.</u>	<u>705A Williams Road</u>
<u>(C 1289109)</u>	<u>Emmett, Idaho 83617</u>
<u>2110 Airport Rd., Emmett, Idaho 83617</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 type="checkbox"/> Agriculture	<input type="checkbox"/> Finance, Insurance, and Real Estate
<input type="checkbox"/> Services	<input type="checkbox"/> Construction	<input type="checkbox"/> Mining

4. The name and address to which future correspondence should be addressed:

Popham Corporation, Inc., Attn: David Popham
705A Williams Road
Emmett, Idaho 83617

5. Name and address for this acknowledgment copy is (if other than # 4 above):

David & Tsukiko Popham
705A Williams Road
Emmett, Idaho 83617

Signature: *David Popham*

Printed Name: David Popham

Capacity: Vice-president

(see instruction # 8 on back of form)

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

Secretary of State use only

IMMD SECRETARY OF STATE

06/15/1999 09:00
 CK: 6007 CT: 23171 MH: 225879

1 @ 20.00 = 20.00 ASSUM NAME # 3

D 26867

Revision 2/87

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