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January 22, 1997

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SECRETARY OF STATE
STATE OF IDAHO

Secretary of State
Corporation Division
700 West Jefferson Room 203
P.O. Box 83720
Boise, ID 83720-0080

106286
Chg address

RE: C & K Roofing, Inc.

Dear Sir or Madam:

The above referenced corporation has a new business address as follows:

C & K Roofing, Inc.
671 Sedona Street
Rathdrum, ID 83858

Please update C & K Roofing, Inc., records with the Secretary of State. Should there be any questions, please do not hesitate to contact our office.

Very truly yours,



Elizabeth M. Davis
Legal Assistant to John B. Geddes
cc: client