

**MAUK & BURGOYNE**

Attorneys at Law

Telephone: (208) 345-2654  
Facsimile: (208) 345-3319  
E-mail: gtb@maukburgoynelaw.com

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515 South 6th Street  
Post Office Box 1743  
Boise, Idaho 83701-1743

**SECRETARY OF STATE  
STATE OF IDAHO**

July 17, 2008

**Idaho Secretary of State  
P.O. Box 83720  
Boise, Idaho 83720-0080**

W43272  
correct AR/Manager

Re: Achilles, LLC  
M&B File No. 97-5746(20)-B

Dear Sir or Madam:

Please be advised that Section 4 of the Annual Report Forms previously submitted by Achilles, LLC (formerly SIFAC, LLC) for 2006 and 2007 should be amended to delete Andrew L. McCall, the "Office held" should be amended to read "Manager" and the name amended to read Blackmer Foot & Ankle Group, P.A. Amended forms are enclosed in this regard.

By signing below, David A. Blackmer, President of Blackmer Foot & Ankle Group, P.A. hereby affirms that the enclosed amended Annual Report Forms are submitted with the consent and authority of Blackmer Foot & Ankle Group, P.A., the Manager of Achilles, LLC.

Very truly yours,

  
Grant T. Burgoyne

  
\_\_\_\_\_  
David A. Blackmer, President  
Achilles, LLC  
(formerly SIFAC, LLC)

GTB/kmm  
Encl.

cc: H. Brent Nielson (w/encl.)  
Stephen W. French (w/encl.)