PANHANDLE ELECTRIC, INC.

55 CEDAR STREET, UNIT #3 POST FALLS, IDAHO 83854 PHONE 208-773-7793 FAX 208-773-1334

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SECRETARY OF STATE
STATE OF IDAHO

August 20, 1996

Idaho Secretary of State P. O. Box 83720 Boise, Idaho 83726 0080

Re: Idaho Corporation #104910 Change of Physical/Mailing Addresses

Dear Sirs:

This is to inform your Department that Panhandle Electric, Inc., is moving to a new location as of August 28, 1996. The physical and mailing addresses are the same. They are as follows:

W. 3585 Seltice Way, Unit #1 Coeur d'Alene, Idaho 83814 Phone # 208-765-7640 Fax #208-765-9676

Please update your records with this new information.

Sincerely,

PANHANDLE ELECTRIC, INC.

Gail J. Ausherman

President

GJA/ejs