



J.W. DUNFORD & ASSOCIATES

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February 26, 1996

Office of Secretary of State
Corporations Division
P.O. Box 83720
Boise, Idaho 83720

To Whom it May Concern,

*#110562
Resigned Director*

This is to inform your office of my resignation from the corporation Business Research & Development as of November 1, 1995. As of November 1, 1995 I no longer hold any office or retain any stock pertaining to Business Research & Development, file number C 110562.

Sincerely,

Joseph W. Dunford

Joseph Wm. Dunford