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STATE OF IDAHO

May 8, 1996

HAND DELIVERY

State of Idaho
Secretary of State
Corporate Records Department
Idaho Statehouse
Boise, Idaho

#566011
change officers

RE: W & L Land & Livestock Co.

To Whom it May Concern:

Please be advised that W & L Land & Livestock Co. elected new directors and officers, effective July 12, 1995. Enclosed for your review and records are copies of Minutes of Special Meeting of Shareholders and Minutes of Special Meeting of Board of Directors.

The corporation's two directors are now Don Weilmunster and Linda Weilmunster, both of whose address is P.O. Box 4, Garden Valley, Idaho. Don Weilmunster is now the President of the corporation and Ms. Sharon Hubler is the Secretary of the corporation. The undersigned is the statutory agent, at 407 W. Jefferson Street, Boise, Idaho 83702.

Please revise your records to show these changes, and to assure that the next annual report information is forwarded to Mr. Weilmunster at the address indicated above. Thank you.

Very truly yours,


R. JOHN INSINGER

RJI/sd
Enclosures

cc: Don K. Weilmunster