

916-11 11 3 84

21499

Donna M. Bowman
239 East 25th Street
Idaho Falls, ID 83404

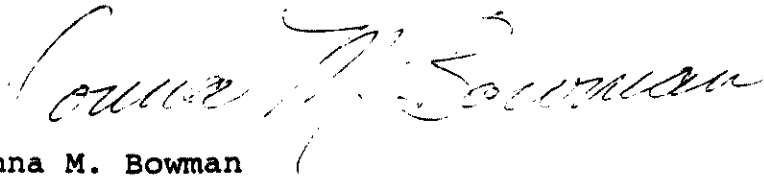
December 9, 1991

Conrad Bowman
Petersen Furniture Co., Inc.
680 Park Avenue
Idaho Falls, ID 83402

Dear Conrad:

I hereby resign from my position as Vice-President
of Petersen Furniture Co., Inc.

Sincerely,



Donna M. Bowman

cc: Idaho Secretary of State
Corporation Clerk
Room 203 Statehouse Mail
Boise, ID 83720