

10/13/04

CERTIFICATE OF MAILING

I hereby certify that on the 14 day of October, 2004, I caused to be mailed by U.S. Mail, postage prepaid, a true and correct copy of the within and foregoing, to the following:

Lynn and Jeanne Ketterling
100 N 160 W
Rupert, ID 83501

Nancy Benham
Idaho State Tax Commission
800 Park Boulevard
Boise, ID 83722

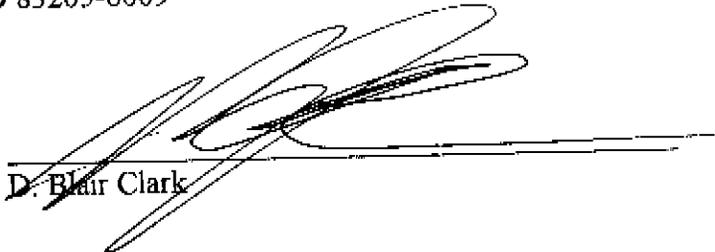
Sam Hopkins, Trustee
P.O. Box 3014
Pocatello, ID 83338

Norma Marroquin
550 West Fort Street
Boise, ID 83724

Warren Derbidge,
U.S. Attorney
800 Park Blvd, #600
Boise, ID 83712

Brian Nicholas
Idaho Attorney General
P.O. Box 36
Boise, ID 83722

James A. Spinner
P.O. Box 6009
Pocatello, ID 83205-6009


D. Blair Clark