

February 24, 1987

State of Rhode Island and Providence Plantations
Corporation Division
270 Westminster Mall
Providence, RI 02903

Gentlemen:

As of December 31, 1986, Algonquin Builders, Inc., the taxpayer named herein, was merged with Marshall Contractors, Inc. (FID - 05-0304036) with Marshall Contractors, Inc. remaining as the survivor taxpaying entity. All activity from this time forward will be reported under Marshall Contractors, Inc.

If you have any questions, please contact me at 438-3500, extension lll.

Very truly yours,

Mande L. Sweigne

Claude L. Levesque Assistant Controller

CLL: cmp

CL/LTRCP75