S/049/030

INTERSTATE BRICK

"Nothing Else Stacks Up"

March 7, 2003

Mr. D. Wayne Hedberg
Permit Supervisor
State of Utah
Department of Natural Resources
Division of Oil, Gas & Mining
1594 West North Temple – Suite 1210
Box 145801
Salt Lake City, UT 84114-5801

Re: Interstate Brick Company:
Notice of Transfer/Reorganization

Ladies and Gentlemen:

Please be informed that on or about April 1, 2003, Pacific Coast Building Products, Inc. ("Pacific Coast"), currently doing business as Interstate Brick Company, will be implementing changes to its legal form. Pacific Coast will begin reorganizing from a single corporate entity to a parent company that wholly owns a group of subsidiary companies, including Interstate Brick Company.

The name of the entity that you will be dealing with after the change is PABCO Building Products, LLC, d/b/a Interstate Brick Company. This change is being pursued by senior management of Pacific Coast to enable management of the new subsidiaries to focus on each subsidiary's unique business. For the most part, you will notice little difference in dealing with Interstate Brick Company after this reorganization. The consolidated company will generally remain unchanged. You will continue to deal with the same people you have dealt with in the past. The only change is that the assets and liabilities of Interstate Brick Company will be transferred from Pacific Coast to the new LLC.

If you have any specific requirements or forms that we must complete to accomplish this reorganization as proposed, please identify those requirements in writing to my attention at the address above. We will forward a copy of the document transferring the assets of Interstate Brick Company to the new LLC once it is executed. The new Federal ID number is [redacted]. If you have any questions or concerns in the meantime, please contact Gerry Gunning at Interstate Brick Company, (801) 280-5229. Thank you for your attention to this matter.

Very truly yours,

A. K. Mueller

Alfred K. Mueller
Vice-President
Pacific Coast Building Products, Inc.

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9870 South 5200 West / West Jordan, Utah 84088

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MAR 11 2003
DIV. OF OIL, GAS & MINING