

Address any reply to: 3651 S. Interregional Hwy., Austin, Tex. 78740

Department of the Treasury

Internal Revenue

Service Center

Southwest Region

Date:

May 4, 1974

In reply refer to:

272700:1p

Phone (512) 397-7654



This is Tyler Pipe
Industries, Inc.
the Delaware
Corporation.

It changed its name to
Swan Transportation Company 12/26/92.
(see attached documents)

▷ Tyler Pipe Industries, Inc.
P. O. Box 2027
Tyler, TX 75701

Tax Period Ended: December 31, 1973
Kind of Tax: Corporate Income
Form Number: 7004 (1120)
Employer Identification Number Assigned: 75-1443028

Dear Taxpayer:

In processing the tax form identified above, we noticed that it did not show your employer identification number. We checked our records but found no number assigned to you.

Since a number is required by law, we are assigning you the one shown above and on the enclosed Form SS-4, Application For Employer Identification Number. Please complete the Form SS-4 and return all copies within a few days. However, if we have made a mistake and you do have a number, please do not complete the form but return it to us with this letter and tell us the exact name and number shown on the notice you received. We have enclosed a self-addressed envelope for your convenience.

Your employer identification number should appear on all of your tax records, all business tax returns, and all tax payments, even if you have no employees. Also, please refer to it whenever you write to an Internal Revenue office.

Thank you for your cooperation.

Sincerely yours,

Jo Ross
Chief, Tax Assistance Section

Enclosures
Form SS-4
Copy of this letter
Envelope

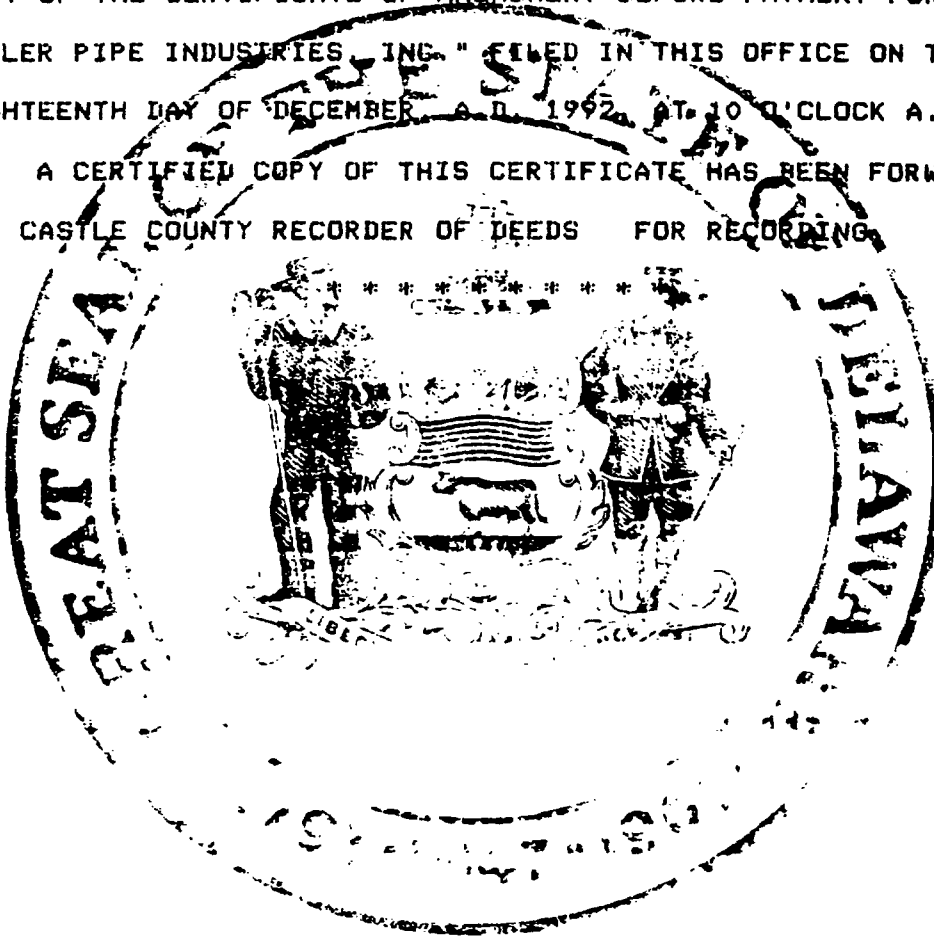
CONFIDENTIAL
T-55455

State of Delaware

Office of the Secretary of State

I, MICHAEL RATCHFORD, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT BEFORE PAYMENT FOR STOCK OF "TYLER PIPE INDUSTRIES, INC." FILED IN THIS OFFICE ON THE EIGHTEENTH DAY OF DECEMBER, A.D. 1992, AT 10 O'CLOCK A.M.

A CERTIFIED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO NEW CASTLE COUNTY RECORDER OF DEEDS FOR RECORDING.



Michael Ratchford

Michael Ratchford, Secretary of State

AUTHENTICATION:

*3710127

DATE:

12/21/1992

CONFIDENTIAL
T-55456

732353083

**CERTIFICATE OF AMENDMENT
TO THE
CERTIFICATE OF INCORPORATION
OF
TYLER PIPE INDUSTRIES, INC.**

Pursuant to the provisions of Section 241 of the General Corporation Law of the State of Delaware, Tyler Pipe Industries, Inc., a corporation organized and existing under and by virtue of the General Corporation Law of the State of Delaware (the "Corporation"), does hereby certify:

FIRST: That the Board of Directors of the Corporation, by unanimous consent pursuant to Section 141(f) of the General Corporation Law of the State of Delaware, adopted resolutions setting forth and declaring advisable the following proposed amendment to the Certificate of Incorporation of the Corporation.

A. Article 1 of the Certificate of Incorporation is hereby amended to read as follows:

"FIRST: The name of the Corporation is Swan Transportation Company."

SECOND: That thereafter, pursuant to resolution of the Board of Directors, the proposed amendment was submitted to and approved by the sole stockholder of the Corporation.

THIRD: That said amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law of the State of Delaware.

FOURTH: That the capital of said corporation shall not be reduced under or by reason of said amendment.

FIFTH: In accordance with Section 103(d) of the General Corporation Law of the State of Delaware, this amendment shall become effective at 4:50 p.m., December 26, 1992.

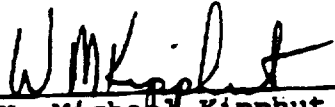
IN WITNESS WHEREOF, the Corporation has caused this Certificate of Amendment to its Certificate of Incorporation to be executed this 15th day of December, 1992.

TYLER PIPE INDUSTRIES, INC.

By: 
Richard W. Margerison, Vice
President

CONFIDENTIAL
T-55457

ATTEST:



W. Michael Kippnut, Assistant
Secretary

101498/GW02