

July 18, 1998

Robert Kantor
Canyon Springs, L.L.C. W244
PO Box 610
Ketchum ID 83340

RE: Canyon Springs, L.L.C. W244

Greetings:

Please find enclosed your recently submitted annual report for the 1998-1999 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

Please be certain that the name(s) and address(es) and the appropriate box in block 4 are complete. Idaho law requires that at least one (1) manager/member of the limited liability company be listed.

If You have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2301.

Very truly yours,

Corporate Division

Enclosures: cited