July 19, 1996

Dan S Jacobson Twin Bridges Ltd. Co. W419 PO Box 905 Sandpoint ID 83864

RE: Twin Bridges Ltd. Co. W419

Greetings:

1

Please find enclosed your recently submitted annual report for the 1996-1997 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. Please make the appropriate corrections and resubmit the annual report to this office before December 3, 1996 to avoid cancellation.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2811.

Very truly yours,

Sheryl DeVries Corporate Division

Sharyl Darhico

Enclosures: cited

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