January 27, 1993

JAY T FURNESS INDEPENDENT WATER USERS 1785 NORTH 1800 EAST HAMER ID 83425

RE: INDEPENDENT WATER USERS

Dear Mr. Furness:

Please find enclosed your recently submitted annual report for the 1992-1993 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

The corporation forfeited its right to do business on December 1, 1992. To reinstate the corporation, please resubmit the annual report along with a reinstate fee of \$16.00 before December 1, 1993.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2300.

Very truly yours,

Angie Haken Corporate Division

Enclosures: cited