

October 3, 1995

Alistair Macmillan
4795 Emerald STE L
Boise ID 83706

RE: HIPA, INC.

Dear Alistair:

You have stated that your corporation has gone out of business or is not transacting business in Idaho. The records of this office, however, do not indicate that the corporation has filed a formal dissolution.

If you wish to formally dissolve your corporation, you must comply with the requirements of Section 30-1-92, Idaho Code, by filing Articles of Dissolution in duplicate with this office along with the required statutory fee of \$30.00. The Articles of Dissolution should be filed before December 1, 1995 or an annual report filed by December 1, 1995 to avoid forfeiture.

If instead you wish to just allow the corporation to forfeit its right to do business in Idaho, then please disregard any subsequent annual report forms which you may receive and the corporation will be automatically forfeited on December 1, 1995.

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

Enclosures: cited

INSTRUCTIONS ON REVERSE SIDE

No. 93067	Idaho Corporation Annual Report Form	2. Registered Agent and Office NOT A P.O. BOX
Return To	Due No Later Than November 30, 1995	ALISTAIR R. MACMILLAN
Secretary of State 700 W. Jefferson P.O. Box 83720 Boise, ID 83720-0080	1. Mailing Address - Please Check if Not Correct HIPAA, INC.	4795 EMERALD STE L
* FIRST NOTICE *	ALISTAIR R. MACMILLAN	BOISE ID 83706
NO FEE REQUIRED	4795 EMERALD STE L	3. Incorporated Under The Laws of ID
	BOISE ID 83706	NO: 93067

4. Names and Addresses of Officers and Directors

Name	Street or P.O. Address	City	State	Postal Code
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President:

Secretary:

Directors:

*Business Closed 2/95
Corporation will be liquidated in '95*

5. Nature of Business

6. I certify that this Annual Report has been examined by me and is to the best of my knowledge true, correct and complete.

Signature

Name (Typed or Printed)

A.R. MacMillan
A.R. MacMillan

Date

Title

9/28/95