HOLLAND & HART LLP

ATTORNEYS AT LAW

DENVER · ASPEN
BOOLDER · COLORADO SPRINGS
DENVER TECH CENTER
BILLINGS · BOISE · CASPER
CHEYENNE · JACKSON HOLE
SALT LAKE CITY · SANTA FE
WABHINGTON, D.C.

SUITE 1400 101 SOUTH CAPITOL BOULEVARD BOISE, IDAHO 83702-7714 MAILING ADDRESS P.O. BOX 2527 BOISE, IDAHO 63701-2527 OF DECEMBER (208) 242-5000
FRESHMILE (208) SHEPERS

TATE OF DAYO

TO AHO

TO A

December 20, 2001

Mr. Chuck Goodenough, Deputy Secretary of State Office of the Secretary of State 700 W Jefferson, Room 203 Boise, ID 83720-0080

Re: Amity Country Adult Living Center

Dear Mr. Goodenough:

Holland & Hart, LLP is legal counsel to Joe and JoAnn Osier. A few weeks ago, you spoke with someone from our office about some documents filed with the Secretary of State indicating the Osiers as owners of Amity Country Adult Living Center. The purpose of this letter is to provide notice to the Secretary of State that the appearance of the Osiers' name on these documents is unauthorized and incorrect.

Your records currently indicate that on March 22, 1999, a Certificate of Assumed Business Name was filed with the Secretary of State. The named business on that record is Amity Country Adult Living Center. The certificate lists the following persons as owners: Bennie G. Ross, Joseph Osier, and Jo Ann Osier. The Osiers never authorized the use of their names on this document. In fact, the Osiers were not even aware their names were used on the document until this fall when the Department of Labor sent them a copy.

The Osiers have no ownership interests whatsoever in the Amity Country Adult Living Center. They have never received any payments that represent an interest in ownership, and have never acted in a capacity to bind the Center to debts or contracts. In sum, the Osiers are not owners of Amity Country Adult Living Center. Joseph and JoAnn Osier hereby request that your files indicate the misrepresentation made on the Certificate of Assumed Business Name.

Very Truly Yours,

No Manual Advision

Walter H. Bithell

28B2537_1.DOC

0-24210