

October 27, 1992

CHESTER C KERSTEIN
16970 MEADOW LANE
Nampa ID 83687

RE: WILLOW MANOR, INC.

Dear Mr. Kerstein:

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.

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 \$20.00. The Articles of Dissolution should be filed before December 2, 1991 or an annual report filed by December 1, 1992 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, 1992.

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