57903

July 14, 1993

L C SPURGEON 202 ANTON STE 201 COEUR D'ALENE ID 83814

RE: STEWART ENERGY SYSTEMS OF IDAHO

Dear Mr. Spurgeon:

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 the corporation is in bankruptcy, however, that fact does not affect your corporate status, or the corporation's responsibility to file an annual report.

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.

If instead you wish to just allow the corporation to forfeit its right to do business in Idaho, you may do so by failing to file an annual report. The corporation will then be automatically forfeited on 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