

July 22, 1994

E & M INCORPORATED
EMMA LOU TELFORD
150 LOS LAGOS
TWIN FALLS ID 83301

RE: E & M INCORPORATED File Number C 81581

Dear Mr. Telford:

Please find enclosed your recently submitted annual report for the 1994-1995 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 \$30.00. The Articles of Dissolution should be filed before December 1, 1994 or an annual report filed by December 1, 1994 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, 1994.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2301.

Very truly yours,

Tonya Herold
Corporate Division

Enclosures: cited

ISSUED: 07-05-1994

No. 71581	Idaho Corporation Annual Report Form <i>Due No Later Than November 1, 1994</i>	2. Registered Agent and Office
Return To Secretary of State Room 203, Statehouse P.O. BOX 83720 Boise, ID 83720-0080 * FIRST NOTICE * NO FEE REQUIRED		E & M INCORPORATED EMMA LOU TELFORD 150 LOS LAGOS TWIN FALLS ID 83301

4. Names and Addresses of Officers and Directors

Name	Street or P.O. Address	City	State	Zip
President: Secretary: Directors: <i>Disolved!</i>				

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. <table> <tr> <td>Signature</td> <td>Date</td> </tr> <tr> <td>Name (Typed or Printed)</td> <td>Title</td> </tr> </table>	Signature	Date	Name (Typed or Printed)	Title
Signature	Date				
Name (Typed or Printed)	Title				