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July 22, 1993

JAN M STANLEY
2223 W AIRPORT WAY
BOISE ID 83705

RE: CEDARS WEST, INC.

Dear Ms. Stanley:

Please find enclosed a copy of your recently submitted annual report form for the 1993-94 fiscal year. We have noted the following problem.

We noted that the corporate name has been altered to indicate a corporate name change. Please be advised, however, that we find no record in this office of such a change. If the corporate name has been changed in its state of domestication, you should file an application for amended certificate of authority, reflecting that change. This office will require the application in duplicate original (enclosed), a certificate of fact evidencing the name change, and filing fees of \$30.00.

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