

828179

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IN REPLY REFER TO:

December 21, 1998

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**CERTIFIED MAIL #Z 377 663 905
RETURN RECEIPT REQUESTED**

Division of Corporations
Florida Department of State
P. O. Box 6327
Tallahassee, FL 32314

300002721653--7

Re: **Westby Management Corporation**
FEI No. 58-1126345; Charter No. 828179
Our File No. 93185-2

Ladies/Gentlemen:

On behalf of Westby Management Corporation, I would greatly appreciate your advice as to what information triggered the request in your letter of December 11, 1998 indicating that Westby Management Corporation appears to be transacting business in Florida without authority to do so. To the best of our knowledge, Westby Management Corporation ceased doing business within the State of Florida several years ago but, upon request by the Florida Department of Revenue, filed an additional final tax return for the year ended April 30, 1997. This return was filed in May of 1998. In spite of this return, the corporation has not been doing business within the State of Florida within the State of Florida since sometime prior to 1997.

Thank you very much for your advice.

Yours very truly,


Stephen H. Reynolds

SHR/dfa

cc: Cooper M. Morris
Westby Corporation

Rec 12/24