

September 12, 2000

SHELL OSBORN BELSBY
RT 3 BOX 371
CHENEY, WA 99004-

RE: Sale of Idaho property with gross proceeds of \$312,000.00

Dear Seller:

We have information that indicates you may have sold property located in Idaho during the 30-Jan-95 tax year. However, we have not received your Idaho income tax return for the year of sale.

If you have filed an Idaho return, please provide the name and Social Security Number (SSN) or federal Employer Identification Number (EIN) used in filing your return.

NAME _____ EIN/SSN _____

If the sale was your personal residence, please provide a copy of federal form 2119. (This form is included in your federal tax return and says "Sale of your Home" at the top.)

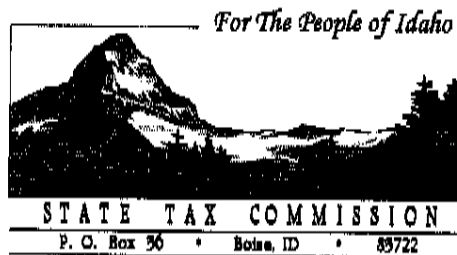
If this sale was not your personal residence and you have not filed, please notify me so I may send you forms and instructions. If you prefer, you may send a complete copy of your federal tax return. From this we can determine if you meet the Idaho filing requirements.

The requested information should be directed to my attention within thirty (30) days from the date of this letter. If you have questions concerning this matter, please contact me at the number below. Your cooperation is appreciated.

Sincerely,

Ryan Minert
Tax Specialist
(208) 332-4094

REF#536448559



October 18, 2000

BELSBY SHELL OSBORN
RT 3 BOX 371
CHENEY, WA 99004-

RE: Sale of Idaho property.

Dear Seller:

We have previously corresponded with you on September 12, 2000 regarding the sale of real property in Idaho. You have either not responded to our request for information or have not provided the documentation requested.

If you fail to provide the requested information within fifteen (15) days, we may issue a judicially enforceable summons to require the submission of the requested information or use another means of determining your Idaho tax liability.

Please direct your response to my attention. If I can be of any assistance, please call me at the number below.

Your cooperation is appreciated.

Sincerely,

Ryan Minert
Tax Specialist
(208) 332-4094
(208) 364-7392

REF# 536448559

CERTIFIED MAIL

Certified Mail No. 7099 3400 0008 2501 8365