

Instruction: This is a model letter. Adapt to fit your facts and circumstances.

<date>

HAND DELIVERY

<Name>

<Address>

<Address>

<Address>

Dear _____ : **Re:** _____

Enclosed herewith please find revised drafts of the proposed Articles of Incorporation, Organizational Minutes and By-Laws for _____. I would be most appreciative if you would review these documents carefully and contact me with any question or comments you might have.

Once I have received your comments, we will finalize the Articles of Incorporation and file them with the Secretary of State. You may want to discuss with your accountant the issue of whether it is in your best interest to be an S corporation.

I look forward to hearing from you soon.

Sincerely,

BY:

/
Enclosures