

Jed W. Manwaring
EVANS, KEANE LLP
1101 W. River Street, Suite 200
P. O. Box 959
Boise, Idaho 83701-0959
Telephone: (208) 384-1800
Facsimile: (208) 345-3514

U.S. COURTS
98 MAY -5 AM 11:07
REC'D FILED
CAMERON S. BURKE
CLERK IDAHO

Attorneys for Trustee, John H. Krommenhoek

UNITED STATES BANKRUPTCY COURT
DISTRICT OF IDAHO

In Re:

Paul Rees Harward and
Janet Louise Harward,

Debtors.

Case No. 97-02754

**NOTICE OF TRUSTEE'S
ABANDONMENT AND WITH-
DRAWAL OF CLAIM**

YOU ARE HEREBY NOTIFIED, as an interested party in the above bankruptcy case, that the Trustee has determined in his business judgment to abandon and withdraw any claims of the bankruptcy estate for avoidance and return of the debtors' charitable donations to the LDS Church. The Trustee had previously sued the LDS Church for return of the debtors' charitable donations made within one year of the bankruptcy. Since that time, a similar lawsuit was appealed to the US District Court, District of Idaho, which ruled in favor of a church, and the trustee in that lawsuit has not appealed. Further, there is legislation, pending in the US Congress, which appears to be destined for passage without opposition and would grant charitable institutions an exception and defense in the Bankruptcy Code against claims for avoidance brought by a bankruptcy trustee. The claim is therefore burdensome to the estate and is not likely to produce any recovery for the benefit of creditors.

You may object to the Trustee's abandonment within 20 days from the mailing of this notice by filing an objection with the court (US Bankruptcy Court, 550 W. Fort St., Box 042, Boise, ID 83724), with a copy mailed to the above attorney.

Dated this 1 day of May, 1998.

EVANS, KEANE LLP

By Jed W. Manwaring
Jed W. Manwaring, Of the Firm
Attorneys for Trustee

NOTICE OF ABANDONMENT AND WITHDRAWAL OF CLAIM

99
K