

November 11, 2021

Department of the Treasury
Internal Revenue Service Center
Ogden, UT 84201-0013

RE: Revoking Qualified Subchapter S Subsidiary Election

To Whom It May Concern:

Below is the information needed to revoke the Qualified Subchapter S Subsidiary (Q-Sub) Election made under IRC Section 1361(b)(3) for Atkinson Area Waste Water Recycling, Inc. The Q-Sub revocation is authorized by its parent S-Corporation, Atkinson Farm, LLC.

1. Qualified Subchapter S Subsidiary Information (Name, Address, EIN)

Name - Atkinson Area Waste Water Recycling, Inc.
Address - 54 Sawyer Avenue, Atkinson, NH 03811
EIN - 02-0453843

2. Parent S-Corporation Information (Name, Address, EIN)

Name - Atkinson Farm, LLC
Address - 85 Country Club Drive, Atkinson, NH 03811
EIN - 02-0441450

3. Date Incorporated - 1/25/1991; Date of Q-Sub Election - 1/1/2008

4. Effective Date - 1/1/2022

This Q-Sub revocation is signed by Christine Lewis Morse, Jonathan Morse, and Elizabeth Morse, who are the trustees of the Christine Lewis Morse Revocable Family Trust of 2000, Jonathan T. Morse 2016 Trust, and Elizabeth A. Morse 2016 Trust, respectively, that collectively own 100% of the parent S-Corporation. The individuals are authorized to sign the tax return. The Q-Sub revocation will take place as of January 1, 2022 and Atkinson Area Waste Water Recycling, Inc. will be a C-Corp as of January 1, 2022.

Sincerely,


Christine Lewis Morse
SSN - [REDACTED]


Jonathan Morse
SSN - [REDACTED]


Elizabeth Morse
SSN - [REDACTED]