October 20, 1997

Russell Morgan MORGAN BROS. CO., INC. C31230 301 Main Lewiston ID 83501

RE: MORGAN BROS. CO., INC. C31230

Greetings:

Please find enclosed your recently submitted annual report for the 1996-1997 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

Please be certain that the names and addresses of the officers in block 4 are complete. (A notation that the information is the same as last year will not be accepted.) After completing that block, resubmit the annual report to this office.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2811.

Very truly yours,

Strenge Darnies

Sheryl DeVries Corporate Division

Enclosures: cited

