80120

July 14, 1993

DARRELL JACKSON 250 2ND AVE S STE #D TWIN FALLS ID 83301

RE: PROFESSIONAL MACHINERY SALES, INC.

Dear Mr. Jackson:

Please find enclosed your recently submitted annual report for the 1992-1993 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

The annual report must be signed by an officer of the corporation. We will accept an annual report signed by the president, vice-president, secretary, treasurer, assistant secretary, comptroller, or a director. A report signed by the registered agent, attorney, manager, or bookkeeper will not be accepted. The signature must be an original.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2300.

Very truly yours,

Angie Haken Corporate Division

Enclosures: cited