57816

August 18, 1993

DWIGHT L WICHMAN PO BOX 7972 BOISE ID 83707

RE: NORTHWEST FIREPLACES, INC.

Dear Mr. Wichman:

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.

Block 5 on your annual report must be completed to show the nature of business of the corporation.

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