

October 24, 1995

Lawrence Gray
2980 N Meridian RD
Meridian ID 83642

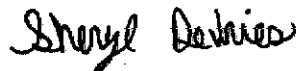
RE: G & S DEVELOPMENT, INC C 97120

Dear Lawrence:

The names of the officers and directors of the corporation have been shown in block 4, but complete addresses are not given. Please furnish addresses for the officers and directors listed. 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,



Sheryl DeVries
Corporate Division

Enclosures: cited

INSTRUCTIONS ON REVERSE SIDE

ISSUED: 09-30-1995

No. 97120	Idaho Corporation Annual Report Form	2. Registered Agent and Office NOT A P.O. BOX
Return To	Due No Later Than November 30,	LAWRENCE E GRAY 2980 NORTH MERIDIAN RD
Secretary of State 700 W Jefferson P.O. Box 83720 Boise, ID 83720-0080 ** FINAL NOTICE ** NO FEE REQUIRED	1. Mailing Address -- Please Correct If Not Correct	
	G & S DEVELOPMENT, INC. LAWRENCE E GRAY 2980 NORTH MERIDIAN RD MERIDIAN ID 83642	MERIDIAN ID 83642 3. Incorporated Under The Laws of ID NO: 97120

4. Names and Addresses of Officers and Directors

	Name	Street or P.O. Address	City	State	Postal Code
President:	D. MICHAEL PRESTON				
Secretary:	LARRY E. GRAY				
Directors:	SALLY PRESTON				
	D. MICHAEL PRESTON				
	LARRY E. GRAY				

5. Nature of Business

 LAND
 DEVELOPMENT

6. I certify that this Annual Report has been examined by me and is to the best of my knowledge true, correct and complete.

Signature	<i>Lawrence E Gray</i>	Date	10/12/95
Name (Typed or Printed)	LAWRENCE E GRAY	Title	SEC.