

July 15, 1996

Theory Corporation  
2900 Government Way  
Coeur d'Alene ID 83814

RE: THEORY CORPORATION #107184

Dear Sir:

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.

We noted the address of the registered agent had been crossed off in block 2 and the correction is missing. Pursuant to section 30-1-12, Idaho Code, each Idaho corporation must have and continuously maintain a registered agent in this state. Please make the correction and resubmit the form to this office before December 3, 1996 to avoid forfeiture.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2810.

Very truly yours,

A handwritten signature in cursive script that reads "Debbie Farnsworth".

Debbie Farnsworth  
Corporate Division

Enclosures: cited