

62537

November 9, 1992

HALL FARLEY OBERRECHT
PO BOX 16108
BOISE ID 83715

RE: BLUEFIELDS S.A.

Dear Sir:

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.

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.

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