

July 27, 1995

PROFESSIONAL MANUFACTURING, INC.
SHARON BROWN
PO BOX 120
PARIS ID 83261

RE: PROFESSIONAL MANUFACTURING, INC. File Number C 93120

Dear Ms. Brown:

Please find enclosed your recently submitted annual report for the 1995-1996 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.

If you have any questions or need further assistance, please do not hesitate to contact me at (208) 332-2816.

Very truly yours,

Tonya Herold
Corporate Division

Enclosures: cited

INSTRUCTIONS ON REVERSE SIDE

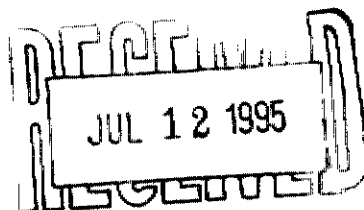
1220543 11-04-1995

No. 93120	Idaho Corporation Annual Report Form	2. Registered Agent and Office NOT A.P.O. BOX
Return To	Due No Later Than November 30, 1995	YOGI GILLILAND HIGHWAY 89 ONE MILE NORTH
Secretary of State 700 W Jefferson P.O. Box 83720 Boise, ID 83720-0080 * FIRST NOTICE * NO FEE REQUIRED	PROFESSIONAL MANUFACTURING, INC YOGI GILLILAND PO BOX 120 PARIS ID 83261	PARIS ID 83261 3. Incorporated Under The Laws of ID NO: 93120

4. Names and Addresses of Officers and Directors

Name	Street or P.O. Address	City	State	Postal Code
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President:
Secretary:
Directors:



5. Nature of Business

Manufacturer

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

Sharon S. Brown

Date

7/24/95

Name (Typed or Printed)

Sharon S. Brown

Title

Controller