July 22, 1997

SMART PROFESSIONAL PHOTOCOPY C96780 PO Box 2826 Torrance CA 90509 2526

RE: SMART PROFESSIONAL PHOTOCOPY C96780

Greetings:

Please find enclosed your recently submitted annual report for the 1997-1998 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

The annual report must be signed by an **officer** of the corporation or the **chairman** of the board of directors.

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

