September 23, 1997

TIMOTHY KOHL WIDE OPEN SNOWBOARDS W 459 PO BOX 3290 HAILEY ID 33333

RE: WIDE OPEN SNOWBOARDS W 459

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.

Please be certain that the name(s) and address(es) and the appropriate box in block 4 are complete. Idaho law requires that at least one (1) manager/member of the limited liability company be listed.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2811.

'ery truly yours,

Sheryl DeVries Corporate Division

Enclosures: cited

