November 6, 1992

NEIL E BROWN PO BOX 337 RIRIE ID 83443

RE: L-BAR ACRES, INC.

Dear Mr. Brown:

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.

A post office box is shown as the address for the registered office in block 2. Since the purpose of the registered office is to name a location for service of process, a street address or rural route is required.

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