

July 18, 1995

ESTATE PLANNING STRATEGIES, INC.
JOE RUSSELL
834 FALLS AVE STE 1020A
TWIN FALLS ID 83301

RE: ESTATE PLANNING STRATEGIES, INC. File Number C 107735

Dear Mr. Russell:

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.

The names of the officers and directors of the corporation have been shown in block 4, but complete addresses are not given. Please furnish addresses for the officers and directors listed. 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

ISSUED 07-04-1995

No. 107735	Idaho Corporation Annual Report Form	2. Registered Agent and Office NOT A P.O. BOX
Return To	Due No Later Than November 30, 1995	JOE C RUSSELL 834 FALLS AVE STE 1020A
Secretary of State 700 W Jefferson P.O. Box 83720 Boise, ID 83720-0080 * FIRST NOTICE * NO FEE REQUIRED	1. Mailing Address -- Please Correct If Not Correct ESTATE PLANNING STRATEGIES, INC JOE C RUSSELL 834 FALLS AVE STE 1020A TWIN FALLS ID 83301	TWIN FALLS ID 83301 3. Incorporated Under The Laws of ID NO: 107735

4. Names and Addresses of Officers and Directors

Name	Street or P.O. Address	City	State	Postal Code
President: JOE C. RUSSELL				
Secretary: ROSE M. RUSSELL				
Directors:				

5. Nature of Business
INSURANCE

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

Name

(Typed or
Printed)

JOE C. RUSSELL

Date 7/12/95

Title PRESIDENT