July 29, 1996

Alvin Kirby K & S Distributing, Inc. C113261 1411 N Washington Ave Emmett Id83617

RE: K & S Distributing, Inc. C113261

Greetings:

Please find enclosed your recently submitted annual report for the 1996-1997 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

Block 5 on your annual report must be completed to show the nature of business of the corporation. (Any Lawful is not acceptable)

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