August 5, 1997

Joseph Lucas Jr.
L & M HOLDING LIMITED COMPANY W442
1919 W State St
Boise ID 83702

RE: L & M HOLDING LIMITED COMPANY W442

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. Please make the appropriate corrections and resubmit the annual report to this office before December 1, 1997 to avoid cancellation.

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

Sharyl Derhies

Enclosures: cited

No. W 4		D M . 1	Report Form 190			<u> </u>
Return to:		1. Mailing Address - Please	Than November 30,		P LUCAS,	JR.
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Limited Liability	Companies: Ente	r Names and Addresses of		s (check one)		
Office held	Name	Street	or P.O. Address	City	State	Zip
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