October 20, 1997

Lynn Steadman STEADMAN LAND AND LIVESTOCK, L.L.C W767 HC 76 Box 1090 American Falls ID 83211

RE: STEADMAN LAND AND LIVESTOCK, L.L.C W767

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.

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.

Very truly yours,

Sheryl DeVries

Corporate Division

Enclosures: cited

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