October 30, 1997

SCOTT PHILLIPS
PHILLIPS COMMERCIAL C 108730
PO BOX 493
KETCHUM ID   83304

RE: PHILLIPS COMMERCIAL C 108730

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.

We noted that the registered agent had been crossed off in block
2 and the correction is missing. Pursuant to section 30-1-501,
Idaho Code, each Idaho corporation must have and continuously
maintain a registered agent in this state. The new registered
agent must sign in block 5 accepting such position.

The corrected annual report must be received in this office
before December 1, 1997 to avoid being subject to administrative
dissolution. If you wish to let the corporation administratively
dissolve, disregard any future notices you may receive.
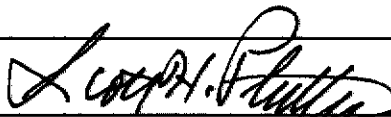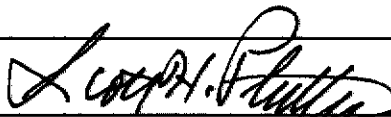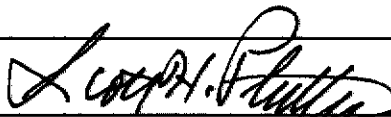
If you have any questions or need further assistance, please do
not hesitate to contact this office at (208) 332-2811.

                          Very truly yours,

                          Sheryl DeVries
                          Corporate Division

Enclosures: cited

No. C108730	**Annual Report Form** 1997	2. Registered Agent and Office **NOT A P.O. BOX**

Due No Later Than November 30,

1. Mailing Address - Please Correct, If Not Correct

PHILLIPS COMMERCIAL SUBDIVIS
~~J EVAN ROBERTSON~~ C/O SCOTT PHILLIPS
~~142 3RD AVE N~~ PO BOX 493
KETCHUM 83304
~~TWIN FALLS~~ ~~ID 83301~~

2. Registered Agent and Office:
~~J EVAN ROBERTSON~~
~~142 3RD AVE NORTH~~

~~TWIN FALLS   ID   83301~~

3. Organized Under the Laws of:

ID   C108730

4. Corporations: Enter Names and Business Addresses of **President, Secretary and Directors**
Limited Liability Companies: Enter Names and Addresses of ❑ **Managers** or ❑ **Members** (check one)

Office held	Name	Street or P.O. Address	City	State	Zip
PRESIDENT	WES WALL	YAMAHA ADVENTURE MOTOR SPORTS 2649 KIMBERLY ROAD	TWIN FALLS	ID	83301
TREASURER	ALLEN THOMPSON	IDAHO INDUSTRIAL MILL AND SUPPLY 2441 KIMBERLY ROAD	TWIN FALLS	ID	83301
SECRETARY	SCOTT H. PHILLIPS	PO BOX 493	KETCHUM	ID	83304

5.

6.
Signature _____ Date OCT. 28 14, 1997

Name (Typed or Printed) SCOTT H. PHILLIPS   Title SECRETARY

ISSUED: 07-04-1997   (DO NOT TAPE OR STAPLE)   3104