July 17, 1998

Dean Lloyd EL ZWGILL, INC. C100132 529 Lilac Blackfoot ID 83221

RE: EL ZWGILL, INC. C100132

Greetings:

Please find enclosed your recently submitted annual report for the 1998-1999 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

The annual report must be signed by an authorized individual appointed by the corporation.

Please be certain that the names and addresses of the officers in block 4 are complete. (A notation that the information is the same as last year will not be accepted.) 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 this office at (208) 334-2301.

Very truly yours,

Corporate Division

Enclosures: cited