July 19, 1994

Goss, Hipperson & Sampson N 1201 Ash Street Spokane WA 99201

RE: VAC, INC. #104076

Dear Sirs:

Please find enclosed your recently submitted annual report for the 1994-1995 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

Your annual report was returned to us because of an insufficient mailing address. When filling out the annual report, please be certain to correct the mailing address in block 1 so that you will receive the annual report next year. If you are not responsible for this corporation, please forward it to the corporation. If you are responsible for the corporation's annual report, please fill it out and file with this office.

If an annual report is not filed with this office before December 1, 1994, the corporation will forfeit its right to do business in Idaho.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2301.

Very truly yours,

MIREN E. ARTIACH

Corporate Division

Enclosures: cited