August 14, 1997

Timothy Riechers H & R LAND CO. C40967 PO Box 100 Craigmont ID 83523

RE: H & R LAND CO. C40967

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 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) 332-2811.

Very truly yours,

Sheryl DeVries Corporate Division

Sheryl Darhier

Enclosures: cited

