July 15, 1996

FRESH BEGINNINGS, INC 1575 BLUE LAKES BLVD TWIN FALLS ID 83301

RE: FRESH BEGINNINGS, INC. C 114975

Dear Sirs:

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.

Block 5 on your annual report must be completed to show the nature of business of the corporation. Any lawful is not acceptable.

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

Sharyl Darnies

Enclosures: cited