November 15, 1996

VR UTAH, INC. C 102700 349 S 200 E #370 SALT LAKE CITY UT 84111 2811

RE: VR UTAH, INC. C 102700

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.

The annual report must be signed by an authorized individual designated by the Board of the corporation.

The annual report must be back in our office by December 2, 1996 to avoid forfeiture. A postmark does not count.

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. C102700	Annual Report Form 1900 2. Registered Agent and Office NOT A P.O. BOX Due No Later Than November 30, ROBERT GREEN
SECRETARY OF STATE 700 WEST JEFFERSON PO BOX 83720	V R UTAH, INC. 50 S 220 E  MALAD ID 83252
BOISE, ID 83720-0080	349 S 200 E #370 3. Organized Under the Laws of:
	SALT LAKE CITY UT 84111 2811 UT C102700
Corporations: Enter Names and Add     Limited Liability Companies: Enter Na	dresses of President, Secretary and Directors lames and Addresses of  Managers or  Members (check one)
Office held Name	Street or P.O. Address City State Zip  Tabar 4185 Beus Dr. Ogden UT 84403
No other office	rs
5. NATURE OF BUSINESS	6. I certify that this Annual Report has been examined by me and is to the best of my knowledge true, correct and complete.  Date 11-12-96
FULL SERVICE BUSI	NESS BROKERAGE Name (Typed William J. TAbar Titte President
18SUED: 10-05-199	