December 1, 1997

DON TANNER
GEM STATE LEASING C 110303
3272 GEKELER LN #D102
BOISE ID 83706

RE: GEM STATE LEASING C 110303

Greetings:

The above referenced corporation does not have an annual report form due until after July 1, 1998.

If you wish to file the enclosed report please have an officer of the corporation or the chairman of the board of directors sign the form.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2811.

Very truly yours,

Sharpe Darhies

Sheryl DeVries Corporate Division

Enclosures: cited

