November 17, 1993

ROBERT D SMANIA PO BOX 4017 KETHCUM ID 83340

RE: SMANIA REYES FURNITURE FINISHING

Dear Mr. Smania:

Please find enclosed your recently submitted annual report for the 1993-1994 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.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2300.

Very truly yours,

Angie Haken Corporate Division

Enclosures: cited