

July 21, 1997

John Huddleston
CLAYS WEST, INC. C105192
2915 El Rio Dr.
Meridian Id 83642

RE: CLAYS WEST, INC. C105192

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.

Your annual report was returned to us because of an insufficient mailing address. When filling out the annual report, please be certain to correct the mailing address in block 1 so that you will receive the annual report next year. If you are not responsible for this corporation, please forward it to the corporation. If you are responsible for the corporation's annual report, please fill it out and file with this office. Please return the annual report by November 30th.

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