October 22, 1997

Frank Honorof R.O. ASSOCIATES, LTD. C82065 10701 Airport Dr Hayden Lake ID 83835

RE: R.O. ASSOCIATES, LTD. C82065

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.

Pursuant to section 30-1-120(6) the annual report must be signed by an officer of the corporation or the chairman of the board of directors.

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

Very truly yours,

Shared Barrier

Sheryl DeVries Corporate Division

Enclosures: cited

