October 30, 1992

KEITH L SELLERS 365 W 4650 N PROVO UT 84604

RE: K & M DIET CENTERS, INC.

Dear Mr. Sellers:

Please find enclosed your recently submitted annual report for the 1992-1993 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.

The registered agent listed in block 2 must be a resident of Idaho. His name is listed in block 4 with an address in New Mexico.

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