August 1, 1994

POCATELLO WINSULATION CO. CRAIG HUTTON 47 GLEN CARRAN CIR SPARKS NV 89431

RE: POCATELLO WINSULATION CO. File Number C 96408

Dear Mr. Hutton:

Please find enclosed your recently submitted annual report for the 1994-1995 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) 334-2301.

Very truly yours,

Tonya Herold Corporate Division

Enclosures: cited