August 2, 1993

WAYNE COULSON 4590 HELEN ST PORT ALBERNI BC V9Y 6P5 CANADA

RE: COULSON AIRCRANE (U.S.A.), INC.

Dear Mr. Coulson:

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.

An address outside the state of Idaho has been indicated in block 2. Idaho law requires that the registered agent either be a resident of Idaho or another corporation authorized to do business in this state. Please correct the annual report and resubmit before December 1, 1993 to avoid forfeiture.

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