May 18, 1994

SHAWN E SINCLAIR 3420 7TH ST LEWISTON ID 83501

RE: IMCO, INC.

Dear Mr. Sinclair:

Please find enclosed your recently submitted annual report for the 1993-1994 fiscal year. We are unable to accept it in its present form. Please make the following correction(s) and return to this office.

The annual report must be signed by an officer of the corporation. We will accept an annual report signed by the president, vice-president, secretary, treasurer, assistant secretary, comptroller, or a director. A report signed by the registered agent, attorney, manager, or bookkeeper will not be accepted.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 334-2300.

Very truly yours,

Tonya Herold Corporate Division

Enclosures: cited