September 4, 1996

ATLANTIS MINING & MANUFACTURING...
IRA BEER
PO BOX 29059
LAS VEGAS NV 89126

RE: ATLANTIS MINING & MANUFACTURING...File Number C 64131

Dear Mr. Beer:

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.

Please be certain that the names and addresses of the officers in block 4 are complete. (A notation that the information is the same as last year will not be accepted.) After completing that block, resubmit the annual report to this office.

If you have any questions or need further assistance, please do not hesitate to contact me at (208) 332-2816.

Very truly yours,

Tonya Herold Corporate Division

Enclosures: cited

