October 24, 1997

Howard C Hughes HOWARD HUGHES APPLIANCE & TV C65864 407 S Washington Moscow ID 83843

RE: HOWARD HUGHES APPLIANCE & TV C65864

Greetings:

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.

Pursuant to section 30-1-120(6) the annual report must be signed by an officer of the corporation or the chairman of the board of directors.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2811.

Very truly yours,

Shryl Danied

Sheryl DeVries Corporate Division

Enclosures: cited

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L. Corporations: Er	ter Names and I	Business Address	es of President, Se dresses of   Mar	ecretary and Director	ors bers (check one)		65864
Office held	Name		Street or P.O.		City	<u>State</u>	Zip
President	Don F	rei	926 Can	nas	Moscow,	Idaho	83843
Secretary	Kevin	Peterson	609 N.A	1mon #4001	Moscow,	Idaho	83&43
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