October 28, 1993

FIVE STAR MANAGEMENT CORP. PO BOX 779 BURLEY ID 83318

RE: FIVE STAR MANAGEMENT CORP.

Dear Sir:

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.

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) 334-2300.

Very truly yours,

Angie Haken Corporate Division

Enclosures: cited