July 22, 1996

Michael Sparks Falls Manufacturing, Inc. C96879 PO Box 66 American Falls ID 83211

RE: Falls Manufacturing, Inc. C96879

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.

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 this office at (208) 332-2811.

Very truly yours,

Shary! Darkies

Sheryl DeVries Corporate Division

Enclosures: cited

	Annual Report Form Due No Later Than November 30,  1. Mailing Address - Please Correct, If Not Correct  FALLS MANUFACTURING, INC. MICHAEL SPARKS PO BOX 55  AMERICAN FALLS ID 33211  3. Addresses of President, Secretary and Directors er Names and Addresses of Managers or Members	2. Registered Agent and Office NOT A P.O. BOX  MICHAEL SPAR(S 3004 S FRONTAGE RD  AMERICAN FAL ID 83211  3. Organized Under the Laws of:  ID C 96879  (check one)
<u>Office held</u> <u>Name</u>	Street or P.O. Address	<u>City</u> <u>State</u> <u>Zip</u>
5. NATURE OF BUSINES  MANUFACTURING  ISSUED: 07-06-1	Name (Typed or MICHAEL L. SPA	MD Date 7/17/96