

August 23, 1996

Jon Mellen  
L & M, Inc. C95873  
8403 N Elmore Circle  
Paradis Valley AZ 85253

RE: L & M, Inc. C95873

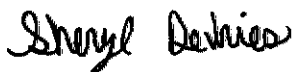
Greetings:

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.

A post office box is shown as the address for the registered office in block 2. Since the purpose of the registered office is to name a location for service of process, a street address or rural route is required.

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

Very truly yours,



Sheryl DeVries  
Corporate Division

Enclosures: cited