July 15, 1996

Perry Morris Brock
PO Box HH
Twin Falls ID 83301

RE: FEED SERVICE, INC. #89140

Dear Mr. Brock:

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.

The annual report must be signed by an authorized individual designated by the Board of the corporation.

If you have any questions or need further assistance, please do not hesitate to contact this office at (208) 332-2810.

Very truly yours,

Debbie Farnsworth Corporate Division

Debli Doinsworth

Enclosures: cited