

THOMAS & MACK CO.

A NEVADA LIMITED LIABILITY COMPANY

NEVADA FINANCIAL CENTER

2300 WEST SAHARA AVENUE, BOX ONE

LAS VEGAS, NEVADA 89102

TELEPHONE (702) 920-2800

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December 19, 2008

Mr. Jeff Cooper
Idaho Department of Water Resources
VIA FACSIMILE: 208-736-3037

RE: Peter Trust LP Water Right Transfer
for Irrigation Right 37-22255

Dear Mr. Cooper:

Pursuant to our conversation this morning, I am authorizing E. Parry Thomas (my father) and/or Peter Sturdivant (my brother-in-law) to act of behalf of and as agent for the Peter Trust Limited Partnership in any and all matters concerning the requested water right transfer 37-22255 affecting our property in Hailey commonly referred to as the River Grove Farm.

As I explained this morning, the Peter Trust Limited Partnership is the successor in interest to the Peter Trust. The Peter Trust was an Age-21 Trust which transferred all property interests to its beneficiaries over 20 years ago. These beneficiaries maintained common ownership of the property interests under the Peter Trust Limited Partnership, a Nevada Limited Partnership, with the Thomas Management, LLC serving as the General Partner. I am the managing partner of both the Peter Trust Limited Partnership and Thomas Management, LLC. I believe the documents evidencing my status as manager of these entities have been provided by Brockway Engineering. Should you need any other information, please contact me directly at 702-920-2851.

Sincerely,



Thomas A. Thomas
Managing Partner
Peter Trust Limited Partnership
Manager
Thomas Management, LLC