

SPECK & AANESTAD

A PROFESSIONAL CORPORATION

ATTORNEYS

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February 28, 2008

Mr. Shelley W. Keen
Idaho Department of Water Resources
322 E. Front St.
P.O. Box 83720
Boise ID 83720-0098

Re: Saligao, LLC - Water Right No. 37-21622
Our File No.: 1302/030004

Dear Shelley:

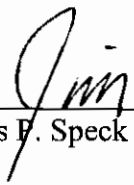
I am the attorney for Saligao, LLC. I enclose the original and one copy of Statement of Completion together with my firm's check for \$100 as the required fee. I have also enclosed a copy of a Special Power of Attorney (Water Rights) which authorizes me to sign the statement. Please have your secretary receipt date stamp the original and copy and return to me in the enclosed postage prepaid, self-addressed envelope provided for that purpose. *OK Done 4/9/08*

Please call if you have any questions.

Thank you.

Sincerely yours,

SPECK & AANESTAD
A Professional Corporation

By: 
James P. Speck

JPS:jal
Enclosure
cc: Client (w/encl.)

**SPECIAL POWER OF ATTORNEY
(WATER RIGHTS)**

SALIGAO, LLC, a Delaware limited liability company, designates and appoints JAMES P. SPECK, of Ketchum, Idaho, as Grantor's attorney in fact and agent (subsequently called "Agent") to act in Grantor's name and for Grantor's benefit for the specific purposes stated herein only. Grantor grants to its Agent full power and authority to do everything necessary in exercising any of the powers herein granted as fully as Grantor might or could do if personally present and fully competent, hereby ratifying and confirming all that Grantor's Agent shall lawfully do or cause to be done by virtue of this Special Power of Attorney and the powers herein granted.

1. SPECIFIC GRANT OF POWER. Grantor's agent shall have power to exercise or perform any act, power, duty, right or obligation whatsoever that Grantor now has or may hereafter acquire, RELATING ONLY TO the preparation and filing of claims for water rights in Twin Falls County District Court Civil No. 39576, In Re the General Adjudication of Rights to the Use of Water from the Snake River Basin Water System, and the preparation and filing of applications for permits to or transfers of water rights, or claims to water rights, with the Idaho Department of Water Resources.

2. REVOCABILITY. This Special Power of Attorney is revocable, provided, that insofar as any governmental agency, bank, trust company, insurance company, transfer agent, or other person shall rely upon this power, this power may be revoked only by a notice in writing executed by me or Grantor's Agent and delivered to such person or institution.

3. INTERPRETATION. This instrument is to be construed and interpreted as a Special Power of Attorney and shall be limited in accordance herewith.

4. THIRD-PARTY RELIANCE. Third parties may rely upon the representations of the Agent as to all matters relating to any power granted to Grantor's Agent, and no person who may act in reliance upon the representations of the Agent or the authority granted to Grantor's Agent shall incur any liability to Grantor as a result of permitting the Agent to exercise any power.

5. GOVERNING LAW. This Special Power of Attorney is executed and delivered in the State of Idaho and the laws of the State of Idaho shall govern all questions as to the validity of this power and as to the construction of its provisions.

6. COUNTERPARTS. This Special Power of Attorney may be executed in counterparts. Each executed counterpart of this Special Power of Attorney shall have the force and effect of this original.

10th IN WITNESS WHEREOF, Grantor has executed this Special Power of Attorney this
day of April, 2003.

SALIGAO, LLC

By: _____

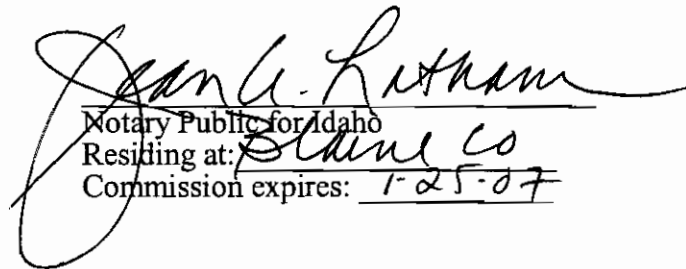
Carlos Cordeiro, member

STATE OF IDAHO)
)
County of Blaine) ss.

On this 10TH day of April, 2003, before me, the undersigned notary public in and for said state, personally appeared Carlos Cordeiro, known or identified to me to be the sole member of SALIGAO, LLC and the person who executed the foregoing instrument on behalf of said limited liability company and acknowledged to me that said limited liability company executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and seal the day and year in this certificate first above written.




Notary Public for Idaho
Residing at: Blaine Co
Commission expires: 1-25-07