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WITHERSPOON, KELLEY, DAVENPORT & TOOLE

A PROFESSIONAL SERVICE CORPORATION
ATTORNEYS & COUNSELORS

JUN 26 2006

DEPARTMENT OF
WATER RESOURCES

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June 22, 2006

Ms. Debbie Gibson
The Idaho Water Center
322 E. Front Street
Boise, Idaho 83720-0098

RE: Request for Extension of Time for Water Rights, Permit No. 95-9042

Dear Ms. Gibson:

Per our telephone conversation on June 22, 2006, I am writing you regarding verification of the signature on the extension of time to prove beneficial use under a water right permit. You requested that we indicate who the signing party was on the document through proof of authority to sign. The form was signed by:

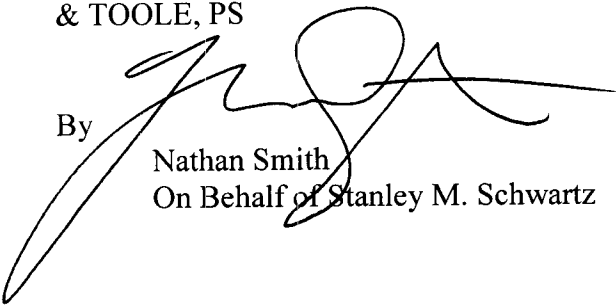
Mark Murphy
Vice President of CPM Development
P.O. Box 3366
Spokane, Washington 99220-3366

CPM Development recently acquired ACME Building & Supply Company, thus Mark has the authority to act on behalf of ACME as well. Should you have any questions please do not hesitate to contact me.

Sincerely,

WITHERSPOON, KELLEY, DAVENPORT
& TOOLE, PS

By


Nathan Smith
On Behalf of Stanley M. Schwartz

SMS/ns