

GRANDVIEW FARMS

October 27, 2004

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OCT 28 2004

Department of Water Resources
Eastern Region

Keith Wilson
Idaho Department of Water Resources
900 N Skyline Dr. Suite A
Idaho Falls, ID 83402-1718
525-7177

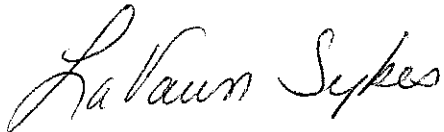
Re: James W. Baker dba Grandview Farms
Water Right Transfer No. 71485

Dear Mr. Wilson:

Pursuant to your request, you will find attached a copy of James W. Baker's Power of Attorney appointing Dwight E. Baker to act on his behalf. A hard copy will follow by mail.

Very truly yours,

BAKER & HARRIS



LaVaun Sykes
Secretary to Dwight E. Baker
Attachment

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James W. Baker
1055 SW Englewood Drive
Lake Oswego, Oregon 97034
Telephone - (503) 244-4164
Facsimile - (503) 534-2722

Dwight E. Baker
PO Box 577
Blackfoot, Idaho 83221
Telephone: (208) 785-2310
Facsimile (208) 785-6749

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DURABLE POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That I, James W. Baker, a married person, of 1055 SWEnglewood, Lake Oswego, Oregon, 97034, being desirous of appointing an attorney in fact, to act for me and on my behalf in all matters in which I may have any interest, do hereby nominate, constitute and appoint Dwight E. Baker, 255 West 300 North, Blackfoot Idaho 83221 as my true and lawful attorney in fact, with full power to pledge, mortgage or execute deeds of trust for, or all of my property, real, personal or mixed under such terms or conditions as she may deem proper, and to execute and deliver good and sufficient instruments for the accomplishment thereof; to collect, sue upon, compromise or otherwise adjust any claim, debts, bequest, devise or inheritance in which I now or hereafter may have an interest, including authority expressly given herein to sign for me and on my behalf any or all vouchers for pay and allowances or for other moneys now due or to become due me from the government of the United States, and to receive, endorse and collect checks payable to me drawn on the Treasurer of the United States, for whatever compromise or otherwise discharge and secure releases from any obligations or claims against me; to deposit in my name and for my account with any bank, banker or trust company any check, including the aforementioned checks drawn on the Treasurer of the United States, which may come to her hands as such attorney, and all money payable or belonging to me, and for that purpose to sign my name and endorse the same for deposit or collection, and from time to time to withdraw any and all moneys deposited with the aforesaid depositories, or any other depository, now or hereafter having moneys belonging to me, and for that purpose to draw checks in my name.

FURTHER, I do authorize my aforesaid attorney in fact to perform all necessary acts in the execution of the aforesaid powers herein granted. This grant of authority is not intended to be limited to the terms specifically set herein, but rather shall be construed to broadly include and embrace full and unlimited power and authority to do and perform on my behalf and in my place and stead and with equal validity any and all other lawful acts or things which I could do if personally present.

This Power of Attorney shall not be affected by my disability.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 23rd day of December, 2002.

James W. Baker
James W. Baker

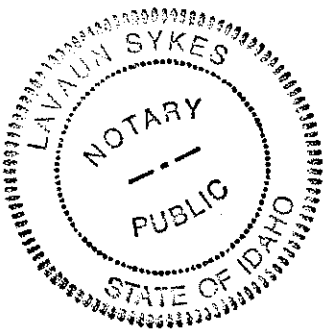
STATE OF IDAHO)
) ss:
County of Bingham)

NOTARY PUBLIC
IDAHO

On this 23rd day of December, 2002, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared James W. Baker, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year first above written.

LaVonne Sykes



Notary Public for Idaho
Residing at Blackfoot
My Commission Expires 5-17-08