

GRANDVIEW FARMS

October 27, 2004

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



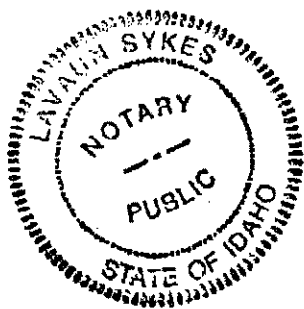
LaVaun Sykes
Secretary to Dwight E. Baker
Attachment

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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
Bluffton, Idaho 83221
Telephone: (208) 785-2310
Facsimile (208) 785-6749

Latham Sykes



Notary Public for Idaho

Residing at

Blackfoot

My Commission Expires

5-17-08