

June 25, 2004

W. Roger Warner
Water Right Supervisor – Eastern Region
900 N. Skyline Dr., Suite A
Idaho Falls, Idaho 83402-1718

RECEIVED
JUN 28 2004
Department of Water Resources
Eastern Region

Re: Transfer No. 71136

Dear Roger,

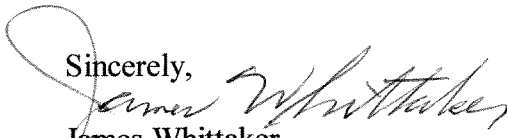
Please show our names on the transfer application and the water right following the transfer as: JAMES AND/OR PAULA WHITTAKER.

As far as the name of the ranch – Two Dot: Ranch - as it is not registered as our legal business name it can only be used in the address.

Paula has signed her name above mine and had it notarized as you requested.

Thank you for all your help in this matter.

Sincerely,


James Whittaker


Paula Whittaker

Two Dot: Ranch
P.O. Box 240
Leadore, Idaho 83464

Phone: 208-768-2491