## GERALD L. BROWN

CERTIFIED PUBLIC ACCOUNTANT

VOICE (208) 547-3305

P.O. BOX 378 SODA SPRINGS, ID 83276-0378 FAX (208) 547-3306

Member of American Institute of CPA'S and Idaho Society of CPA'S

August 7, 2006

Water District # 11 Advisory Board Members

Dear Board Members,

Over the past several months I have been unable to determine the board's direction as to how I should reimburse Pete's expenses. As I previously expressed to you I was in the middle of the situation and needed direction. Several weeks have passed and I have not received clear unified instructions from the board as to how I should proceed. I am the middle of perhaps a three sided difference of opinion or misunderstanding between Pete, Connely, and the rest of the board.

I have paid Pete for his July salary and reimbursed his expenses in the same manner as I have for the past several months. He is not in agreement with this. I feel that I am in the middle of something that I cannot solve.

After much consideration and thought I am resigning as District # 11 Secretary/Treasurer. This is effective as of the date of this letter.

I have enjoyed our association in the past and thank you for the opportunity to work with you. I will be happy to work with whoever your new secretary/ treasurer may be to get them going.

Sincerely yours,

Gerald L. Brown,

Al Seon

Certified Public Accountant

CC:

Connely Baldwin Lee Ream Dean Mathews Joe Larson Pete Peterson Tim Luke