

KRUSE LANDA MAYCOCK & RICKS, LLC

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March 1, 2004

Mr. Stephen Mecham
Callister Nebeker & McCullough
Gateway Tower East, Suite 900
Salt Lake City, Utah 84133

Re: Draper Irrigation Company

Dear Steve:

Enclosed are copies of the minutes of the meetings of the board of directors of Draper Irrigation Company held on December 10, 2003, and January 21, 2004. I believe that I previously forwarded a copy of the January minutes, but in order to be sure, I am enclosing an additional copy.

Sincerely,

KRUSE LANDA MAYCOCK & RICKS, LLC

/s/

James R. Kruse

JRK/vs

Enclosures

cc: Darrin Jensen
Draper Irrigation Company