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May 19, 2008

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Calif. Regional Water Quality Control Board
Central Valley Region
415 Knollcrest Drive, Suite 100
Redding, California, 96002

**Attention: Brian Smith
Jacqueline Matthews**

Re: Response to Comments - Pine Creek Gravel Operation

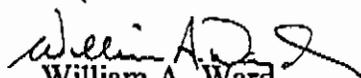
Dear Mr. Smith:

I have reviewed your response to my comments regarding the tentative waste discharge requirements for land of Roney Land & Cattle Co., Inc. I am authorized to inform you that the response is satisfactory.

Thank you for your consideration

Very truly yours,

LAW OFFICE OF WILLIAM A. WARD
A Professional Corporation


William A. Ward

WAW:lm

c: Roney Land & Cattle Co., Inc.