

LAW OFFICES  
**ANDERSON, ROBERTS, PORTH & WALLACE P.L.C.**

MAIN AT COURT  
P.O. BOX 1339  
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H. EUGENE ANDERSON  
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February 13, 2008

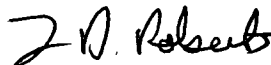
David L. Wornson  
Attorney, Iowa Department  
of Natural Resources  
Wallace State Office Building  
502 East 9<sup>th</sup> Street  
Des Moines, IA 50319-0034

RE: Ray Mendenhall/Mendenhall Oil

Dear Mr. Wornson:

I have enclosed a copy of a video tape and a memo dated February 10, 2008 that my client has prepared and requested that I send to you.

Very truly yours,



Timothy D. Roberts  
ANDERSON, ROBERTS, PORTH & WALLACE

TDR/oem