



CONTACT INFORMATION

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ARIZONA CORPORATION COMMISSION

*1/18 for letter Johnson 1. One is jurisdiction - residents
none in Arizona*
July 8, 2005

Mr. Scott Spooner
503 Texas Eastern Road
Ragley, LA 70657

RE: International Energy & Resources, Inc.

Dear Mr. Spooner:

Please be advised that our office has completed its evaluation of your complaint. We have determined that legal action by this office would not be appropriate at this time. Division resources require that we restrict our action to those cases involving the greatest harm to the public and the greatest deterrent effect on fraud in the marketplace.

This does not necessarily mean that your claim is without a basis for other legal relief. You may wish to consult with your own attorney to discuss the legal rights and remedies available to you. State statutes require that a private lawsuit for securities registration violations be brought within one year after the violation occurs. In most cases when fraud is claimed, a private law suit must be filed within two years after discovery of the fraudulent practice, or within two years after such discovery should reasonably have been made.

Thank you for bringing this matter to our attention. Although we are not able to assist with every complaint, the information we receive is very important to our law enforcement and investor protection efforts. If we receive other information about possible violations of the Securities Act of Arizona by the individuals or entities involved, we will re-examine the matter.

Very truly yours,

Ella G. Johnson, Attorney
Enforcement Section

egj/