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December 2, 2005

**VIA HAND DELIVERY**

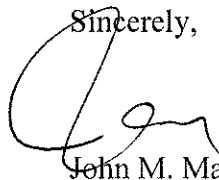
Mr. Don Shaff  
Idaho Department of Water Resources  
322 East Front Street  
P.O. Box 83720  
Boise, ID 83720-0098

Re: Farm Development Corp.: Water Right Nos. 2-2371, 2-10032, 2-10043, 2-105, 2-2219C  
A D Cattle Co., Inc.: Water Right No. 2-2160B  
Allen Noble Farms, Inc.: Water Right Nos. 2-2160A, 2-2171, 2-2175E, 2-2202, 2-10035

Dear Mr. Shaff:

I represent Allen Noble Farms, Inc., Farm Development Corporation, Inc., and A D Cattle Company, Inc., and am in receipt of the Preliminary Directors Report for the various above-listed water rights. These rights cover literally thousands of acres. We have reviewed the recommendations as best we could in the time frame provided and discovered that there are some issues with each water right. Because the rights are complex and large, rather than fill out individual Notice of Error forms, I would like to schedule a meeting with you and my clients to discuss the rights.

Sincerely,



John M. Marshall

JMM:amm

cc: Allen Noble

S:\CLIENTS\2145\12UMM to Shaff re Preliminary Reports for Noble water rights.DOC