

PARSONS, SMITH & STONE, LLP

ATTORNEYS AT LAW

137 WEST 13TH STREET

P. O. BOX 910

BURLEY, IDAHO 83318

WILLIAM A. PARSONS

RICHARD K. SMITH

RANDOLPH C. STONE

LANCE A. LOVELAND

DAVID F. SHIRLEY

TELEPHONE
(208) 878-8382

FAX NO.
(208) 878-0146

pss@pmt.org

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RECEIVED
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DEPT. OF WATER RESOURCES
SOUTHERN REGION

Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301-3380

**RE: I-23A - Southwest Irrigation District
Our File No. 19198.060020**

Gentlemen:

I was reviewing the recommended Water Rights of the Idaho Department of Water Resources of the above and noticed that in one of the notes it says: "water is delivered through Minidoka-Southside Canal, Twin Falls Canal, and Milner Irrigation pumps." That should be expanded to read also "Burley Irrigation District."

The reason for this is that Southwest Irrigation District uses all four entities to help it deliver water. While this isn't a big issue I thought it nevertheless should be cleared up.

Very truly yours,

PARSONS, SMITH & STONE, LLP



William A. Parsons

WAP:sw