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09/05/2006

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NOTICE OF ERROR
REPLY

DEPARTMENT OF
WATER RESOURCES

Please type or print clearly, fill out this form completely and mail.

Return this reply form to IDWR by the deadline date printed below if you want IDWR to change your recommendation or you want to let IDWR know that you agree with its recommendation.

YOUR DEADLINE FOR RETURNING A NOTICE OF ERROR REPLY IS: See cover letter

Water right number: 47-4276

BONNIE MAHANNAH
1167 E 3700 N
BUHL ID 83316
Telephone Number: (208)543-4806

AUBREY MAHANNAH
1167 E 3700 N
BUHL ID 83316
Telephone Number: (208)543-4806

1. Describe the portion of the proposed recommendation with which you disagree (e.g. priority date, period of use, source):

2. Describe the changes you wish to make in the proposed recommendation:

3. Give a brief explanation as to why you disagree with these portions:

X I AGREE with this proposed recommendation: no changes need to be made.

DATE: 11/5/06 SIGNATURE: Bonnie Mahannah by Ben Mahannah POA

Please print your name: Bonnie Mahannah by Ben Mahannah POA
(copy enclosed)

IDWR Regional Office, 1341 Fillmore St, Suite 200, Twin Falls, ID 83301, 2087363033

Please send any future correspondence to:

Bonnie Mahannah
% Ben Mahannah
3756 N 1100E
Buhl, Idaho 83316

Thank you.

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DEPARTMENT OF
WATER RESOURCES

DURABLE POWER OF ATTORNEY

OF

BONNIE MAHANNAH

BONNIE MAHANNAH (herein referred to as the Principal) domiciled and residing in the State of Idaho, hereby executes this Durable Power of Attorney, as follows:

1. Designation of Attorney-In-Fact: BEN MAHANNAH is hereby designated as attorney-in-fact for the Principal.

2. Effectiveness and Duration: This power of attorney is effective immediately, shall survive the disability or incompetence of the Principal and shall remain in effect unless and until revoked or terminated under paragraph 3 or 4, below, notwithstanding any uncertainty as to whether the Principal is dead or alive.

3. Revocation: This power of attorney may be revoked, suspended or terminated by the Principal if the Principal both sends written notice to the designated attorney-in-fact (if already acting as such) and records the written instrument of revocation in the office of the Recorder of Twin Falls County, Idaho.

4. Revocation of Any Previous Power of Attorney: I hereby revoke any previous Power of Attorney that I may have executed.

5. Termination:

A. By Conservator of Estate: The appointment of a conservator of the estate of the Principal vests in the conservator, with court approval, the power to revoke, suspend or terminate this power of attorney. The appointment of a guardian of the person only does not empower the guardian to revoke, suspend or terminate this power of attorney.

B. By Death of Principal: The death of the Principal shall be deemed to revoke this power of attorney upon actual knowledge or actual notice being received by the attorney-in-fact.

6. Powers: The attorney-in-fact, as a fiduciary, shall have all powers of an absolute owner over the assets and liabilities of the Principal, whether located within or without the State of Idaho, including, but not limited to, the power to sell and purchase real estate and securities, except that the attorney-

1 in-fact shall not have the power to revoke or change any will,
2 codicil or other document disposing of any assets of the Principal
3 at the Principal's death previously executed by the Principal, nor
4 to effect any gifts of the Principal's assets to other than the
5 natural objects of the Principal's bounty.

6 7. Intent to Obviate Need for Guardianship/Conservator-
7 ship: It is the Principal's intent that the power give to the
8 attorney-in-fact designated herein be interpreted to be so broad
9 as to obviate the need for the appointment of a guardian for the
10 person or conservator for the estate of the Principal.

11 8. Accounting: The attorney-in-fact shall be required
12 to account to any subsequently appointed personal representative
13 for the Principal. The attorney-in-fact shall prepare semi-annual
14 balance sheets.

15 9. Reliance: The designated and acting attorney-in-
16 fact and all persons dealing with the attorney-in-fact shall be
17 entitled to rely upon this power of attorney so long as neither the
18 attorney-in-fact nor any person with whom the attorney-in-fact was
19 dealing at the time of any act taken pursuant to this power of
20 attorney had actual knowledge or had received actual notice of any
21 revocation, suspension or termination of the power of attorney by
22 death or otherwise. Any action so taken, unless otherwise invalid
23 or unenforceable, shall be binding on the heirs, devisees, legatees
24 or personal representatives of the Principal.

25 10. Indemnity: The estate of the Principal shall hold
26 harmless and indemnify the attorney-in-fact from all liability for
acts done in good faith and not in fraud of the Principal.

11. Reliance on Photocopy Hereof: Third parties shall
be entitled to rely upon a photocopy of the signed original hereof,
as opposed to a certified copy of the same.

12. Applicable Law: The laws of the State of Idaho
shall govern this power of attorney.

Dated This 18th day of March, 1991.

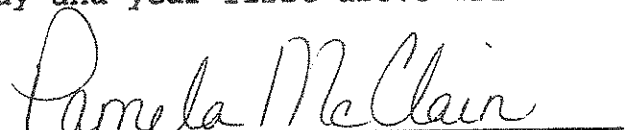
Bonnie Mahannah

BONNIE MAHANNAH
Domiciled and Residing at Buhl
County of Twin Falls, Idaho

1 STATE OF IDAHO)
:ss
2 County of Twin Falls)

3 On this 18th day of March, 1991, before me, the
4 undersigned, a Notary Public in and for said County and State,
5 personally appeared BONNIE MAHANNAH, known to me to be the person
whose name is subscribed to the foregoing instrument and
acknowledged to me that she executed the same.

6 IN WITNESS WHEREOF, I have hereunto set my hand and
7 affixed my official seal, the day and year first above written.

8 
9 Notary Public for State of Idaho
10 Residing at Buhl, Idaho
11 My Commission Expires: 6/20/91.

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26 DURABLE POWER OF ATTORNEY - 3