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January 30, 2007

Mr. Don Shaff

Idaho Department of Water Resources

322 East Front Street

P.O. Box 83720

Boise, ID 83720-0098

Re: Change Attorney of Record for IDWR Files

Dear Don:

Please update IDWR's files to list John M. Marshall of Givens Pursley, LLP as the attorney of record for the following water rights:

Owner	Water Rights
✓ Farm Development Corp.	2-105 51-10362 - P.D. 2-2219C 63-31623 2-2371 63-31624 2-10032 63-31626 2-10043
✓ Allen Noble Farms	2-2160A 2-2202 2-2171 63-31627 2-2175E
✓ Allen Noble	2-10035 51-10306 51-10303 51-10358 } P.D. 51-10304 } 51-10305 }
✓ A D Cattle Co.	2-2160B 61-10446 P.D.

SCANNED

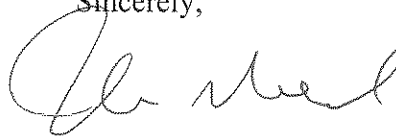
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✓ Grindstone Butte Mutual 2-2262
✓ Canal Company 2-2314

Please delete any other attorneys that may show of record for these rights. If you have any questions, please do not hesitate to call me.

Sincerely,

A handwritten signature in cursive script, appearing to read "John M. Marshall".

John M. Marshall

JMM:amm

cc: Allen Noble
Daniel V. Steenson

S:\CLIENTS\2988\12JMM to Shaff re Noble water rights.DOC