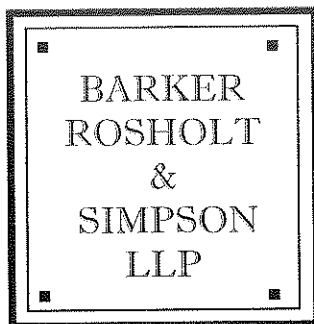


*Albert P. Barker
John A. Rosholt
John K. Simpson
Travis L. Thompson
Shelley M. Davis
Paul L. Arrington*



1010 W Jefferson, Suite 102
Post Office Box 2139
Boise, Idaho 83701-2139
(208) 336-0700 telephone
(208) 344-6034 facsimile
brs@idahowaters.com

113 Main Avenue West, Suite 303
Twin Falls, Idaho 83301-6167
(208) 733-0700 telephone
(208) 735-2444 facsimile
jar@idahowaters.com

Shelley M. Davis
smd@idahowaters.com

February 26, 2007

VIA US MAIL

Monica Von Bussum
David R. Tuthill, Jr., P.E.
Idaho Department of Water Resources
322 East Front St.
P.O. Box 83720
Boise, ID 83720-0098

RECEIVED
FEB 27 2007
DEPARTMENT OF
WATER RESOURCES

Re: Recommendations for Pollards and Symes in Basin 67

Dear Monica:

On December 12, 2006 my clients, Ed and Sally Pollard and Greg Syme, and I met with you and Chris Bromley at your offices in Boise to discuss the recommendations that the Department had made on certain of their water right claims. At that meeting I provided the Department with a notebook full of information that demonstrates the independent ownership of water right claim nos. 67-14357 (Pollards) and 45-14356 (Syme), water that had inadvertently been recommended to the Weiser Irrigation District. During the meeting we also discussed the Department's recommendations related to water right nos. 67-14353 (Pollard) and 67-14352 (Syme) which were recommended as disallowed because the water claimed under those rights had been recommended to the Crane Creek Reservoir Board.

During the meeting I explained that two claims had been filed for the same water by Mr. and Mrs. Pollard's and Mr. Syme's predecessor in interest, Henry Green, and that 67-14352, 67-14353 and 67-14356 and 67-14357 were for the same water interests. We determined that the recommendation to Crane Creek appeared to be an anomaly, but my clients nevertheless agreed that because the two claims were for the same water that they would agree to have the Department recommend claim nos. 67-14352 and 67-14353 as disallowed rather than withdraw the claims, and for the Department to reverse its recommendation to Weiser Irrigation District and recommend claim nos. 67-14356 (Syme) and 67-14357 (Pollards) as recommended to the respective owners in an amount commensurate to their acreage proved to be irrigated by the documents I provided at the December 12 meeting. Approximately two days later Monica called

to inform me that the Department had reviewed the materials and agreed to adjust their recommendations accordingly.

On January 10, 2007 the Pollards and Mr. Syme received their recommendations from the Department for the Director's report. Unfortunately the Department has recommended water right claim nos. 67-14352 and 67-14353 (the Crane Creek rights that we agreed to have disallowed) to be allowed and water right nos. 67-14356 and 67-14357 (the competing Weiser Irrigation District claims) be disallowed. This will not resolve the problem that exists in the competing claims between the Pollards and Mr. Syme and the Weiser Irrigation District. The information that was presented to the Department was to prove the independent ownership of the waters within the irrigation district as represented by the carrying agreement that has been in place between the District and the claimants' predecessors in interest for over 70 years. During our call in December after the December 12, 2006 meeting the Department, having reviewed the information submitted, recognized the validity of our position and agreed to change the recommendations accordingly. Please contact me as soon as possible so that we can remedy this problem. Thanks very much for your assistance.

Very truly yours,

BARKER ROSHOLT & SIMPSON LLP

A handwritten signature in dark ink, appearing to read 'S. M. Davis', with a stylized flourish at the end.

Shelley M. Davis

Enc.

Cc: Ed and Sally Pollard
Greg and Renate Syme
Chris Bromley