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Boise, Idaho 83702-6049

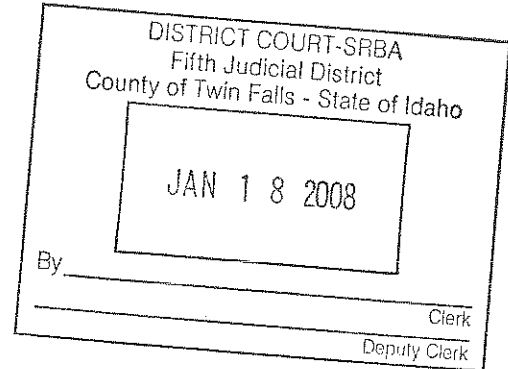
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January 18, 2008

Via Fax 208-736-2121

Eric Wildman
Attorney
Snake River Basin Adjudication
P. O. Box 2707
Twin Falls, ID 83303



Re: McCain Foods' Water Right No. 45-13970

Dear Eric:

In my review of the Department's recommendation for McCain Foods' water right 45-13970, I discovered that a clerical error had been made in listing the lot numbers in the place of use description. I discussed this error with Doug Jones at IDWR in Twin Falls because Doug and I had worked on all the water rights for McCain Foods' Burley plant. Doug's letter to me with a corrected report for 45-13970 is attached.

Doug and I discussed that the clerical error, as I explain below, did not fit the formal objection procedures. I was unable to speak with any of the SRBA attorneys at IDWR or with you after we discovered the error this afternoon. I did speak with Diana Delaney and appreciate her suggestions regarding this letter and the Special Master and IDWR attorneys to copy.

It appears that the Lot 1 and Lot 2 designations were transposed when describing the place of use. The quarter-quarter descriptions are accurate and consistent with the descriptions of the point of diversion. The township, range, section, and quarter-quarter descriptions are also consistent with the descriptions of the points of diversion and place of use for McCain Foods' other water rights with the same place of use (45-2747, 45-2748, 45-2749, 45-2758, and 45-7137).

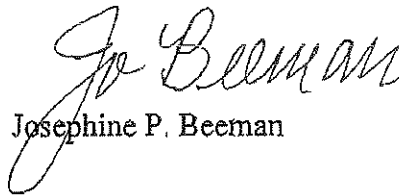
Eric Wildman
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Doug suggests that the SRBA court might be amenable to issuing the Special Master's Report and Recommendation based on the corrected report, his cover letter, and this letter on behalf of McCain Foods.

I appreciate your assistance.

Sincerely,

BEEMAN & ASSOCIATES, P.C.



Josephine P. Beeman

jh
2:\2099\45-13970
Enclosure
copy via fax to:
Special Master T. Dolan
Nick Spencer, IDWR
Chris Bromley, IDWR
Doug Jones, IDWR
Client



State of Idaho

DEPARTMENT OF WATER RESOURCES

Southern Region, 1341 Fillmore Street, Suite 200 • Twin Falls, Idaho 83301-3380
Phone: (208) 736-3033 • Fax: (208) 736-3037 • Web Site: www.idwr.idaho.gov

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

1-18-2008

Jo Beeman, Atty
Via Email

RE: McCain Foods 45-13970

Dear Jo,

Thank you for proof reading the above recommendation and finding the clerical error in Government Lot numbers in the place of use descriptions. Good eye! I have reviewed the GIS database and other recommendations for McCain Foods at this same place of use and concur that a clerical error indeed exists in the place of use descriptions.

I have reprinted the recommendation for the right in underline/overstrike format correcting the problem. Perhaps the court would be amenable to issuing the Special Masters Report and Recommendation using this corrected report on the strength of this cover letter, initialed Director's Report and a cover letter from you requesting this action.

Thank you again for your efforts and please let me know if some other action is required to correct this unfortunate clerical error.

Sincerely,

Douglas Jones, PE
Technical Engineer/Water Rights Supervisor
Southern Adjudication Unit

01/18/2008

IDAHO DEPARTMENT OF WATER RESOURCES
RECOMMENDED WATER RIGHTS ACQUIRED UNDER STATE LAW

RIGHT NUMBER: 45-13970

NAME AND ADDRESS: MC CAIN FOODS USA INC
ATTN DAVID B HINES
PO BOX 10
BURLEY ID 83318

SOURCE: GROUND WATER

TRIBUTARY:

QUANTITY: 2.660 CFS
1,371.80 AFY

PRIORITY DATE: 09/01/1957

POINT OF
DIVERSION:

T10S R22E S23 SWSW Lot 3 Within CASSIA County
T10S R22E S23 SWSSEW Lot 2 Within CASSIA County
T10S R22E S23 SSESSEW Lot 2 Within CASSIA County
T10S R22E S23 SWSWSE Lot 1 Within CASSIA County
T10S R22E S23 SSESWSE Lot 1 Within CASSIA County

PURPOSE AND
PERIOD OF USE:PURPOSE OF USEPERIOD OF USEQUANTITY

INDUSTRIAL

01/01 12/31

2.660 CFS
1,371.80 AFY

PLACE OF USE:

INDUSTRIAL in CASSIA County

T10S R22E S23 Lot 3 SWSW

T10S R22E S23 Lot 2 ± SESW

T10S R22E S23 Lot 1 ± SWSE

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

This partial decree is subject to such general provisions necessary for the definition of the rights or for the efficient administration of the water rights as may be ultimately determined by the Court at a point in time no later than the entry of a final unified decree. Section 42-1412(6), Idaho Code.

EXPLANATORY MATERIAL: BASIS OF CLAIM - Beneficial Use

Right includes accomplished change in place of use pursuant to Section 42-1425, Idaho Code.

Right includes accomplished change in point of diversion pursuant to Section 42-1425, Idaho Code.