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DEPARTMENT OF
WATER RESOURCES

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October 31, 2012

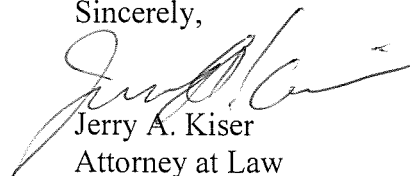
Idaho Department of Water Resources
Attn: Carter Fritschle
322 East front Street
P.O. Box 83720
Boise, ID 83720-0098

Re: Water right number 63-297

Dear Mr. Fritschle:

I write in response to your August 14, 2012 letter regarding the above mentioned water right and the Departments request to add subordination language to the decreed right. My client, Farmers Union ditch Company, Ltd. does not oppose the addition of the proposed language provided all Bryan Decree rights are treated the same and include the same condition and subordination language. If you have any questions or wish to discuss this matter further please contact me.

Sincerely,



Jerry A. Kiser
Attorney at Law

cc: Client