



Thomas J. Budge
tjb@racinelaw.net

December 22, 2016

Blake Jordan
Idaho Department of Water Resources
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

RECEIVED
DEC 27 2016
Department of Water Resources
Eastern Region

Re: Amended Walker Land & Cattle, LLC Transfer Applications

Dear Blake:

Per your request, enclosed are the original signed amended transfer applications and Attachment 10B for the Walker transfers.

Thank you.

Sincerely,

A handwritten signature in blue ink, appearing to be 'TJB', is written over the word 'Sincerely,'.

T. J. BUDGE



RACINE OLSON
ATTORNEYS

RECEIVED
DEC 21 2016
Department of Water Resources
Eastern Region

Thomas J. Budge
tjb@racinelaw.net

December 21, 2016

Blake Jordan
Idaho Department of Water Resources
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

Re: Amended Walker Land & Cattle, LLC Transfer Applications

Blake:

Enclosed are three amended transfer applications submitted on behalf of Walker Land & Cattle, LLC ("Walker") involving the following water rights:

Transfer #1: 31-7136, 31-7093, 31-2365B
Transfer #2: 31-7136, 31-10699
Transfer #3: 31-4053, 31-4054, 31-4055

A fourth application involving water right 31-4054 was filed previously along with the original applications described above. As we have discussed by phone, the intent of the fourth application can be accomplished by way of the amendments to Transfer #3. Accordingly, the fourth application is hereby withdrawn. Please refund the filing fee for that application to my office.

I appreciate you raising a concern over the low CFS/acre that will accrue to the eastern pivots under Transfers #1 and #2 as a result of the combined CFS restriction being allocated solely to the water rights appurtenant to those pivots (31-10699 and a portion of 31-7136). As we discussed, these are the water rights that Walker will retain under its pending real estate transaction with NKC, whom I represent. Walker has been made aware of the disparity in CFS/acre and has agreed to accept it. To verify Walker's consent, the amended applications for Transfers #1 and #2 now include a spreadsheet (Attachment 10B) demonstrating the parties' expectations concerning the reallocation of the combined CFS restriction.

My understanding is that once Transfers #1 and #2 are approved Walker will file one or more separate transfer applications to exchange portions of water rights appurtenant to the eastern pivots (31-10699 and a portion of 31-7136) with portions other water rights in the vicinity that are owned by Walker in order to increase the CFS/acre available for Walker to use on the eastern pivots. I will not be involved with this.

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Thank you for your attention to this matter. As mentioned before, these transfers are a condition precedent to closing a real estate transaction between Walker and NKC, so we appreciate anything you can do to expedite approval.

Sincerely,



T. J. BUDGE

c: Walker Land & Cattle Co.
NKC

November 28, 2016

Idaho Department of Water Resources
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

Re: Walker Land & Cattle, LLC Transfer Applications

To whom it may concern:

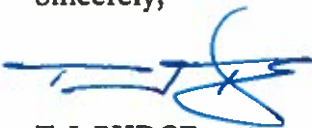
Enclosed are four transfer applications submitted on behalf of Walker Land & Cattle, LLC ("Walker"). I represent a client who is purchasing from Walker a portion of the lands involved in these transfers. My client has asked that I assist with the transfers to expedite the process and ensure it meets my client's needs, and Walker has authorized me to submit these applications on its behalf.

The application involving water rights 31-7136, 31-7093 and 31-2365B is related to the application involving 31-10699 and 31-7136. The purpose of these applications is to exchange 31-10699 with all of 31-7093 and part of 31-7136 in order to improve the priority dates of the water rights appurtenant to land being purchased by my client (the land presently irrigated under 31-10699 and 31-2365B). Enclosed are maps showing the current places of use and the new places of use of these water rights. Because the points of diversion are in the same or adjoining ESPAM model cells, and because there will be no net change to the land irrigated, no ESPA transfer analysis is necessary. Water right 31-7136 is being split as part of this transfer and should be re-numbered.

The applications involving water rights 31-4053, 31-4054 and 31-4055 are designed to transfer all of 31-4053 and 31-4055 and a portion of 31-4054 to land west of Interstate 15, leaving only a portion of 31-4054 east of the Interstate. I've enclosed maps showing the current places of use and the new places of use of these water right as well. Water right-31-4054 is being split as part of this transfer and should be renumbered.

These transfers are co-dependent and must be processed and approved simultaneously. Should you have any questions, please give me a call. As the approval of these transfers is a condition precedent to completing the real estate transaction, we kindly ask that they be processed as expeditiously as possible.

Sincerely,



T. J. BUDGE

c: Walker Land & Cattle Co.