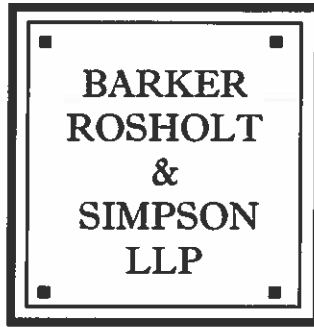


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October 11, 2016

VIA HAND DELIVERY

Mr. Corey Skinner
IDWR – Southern Region
650 Addison Ave. West, Suite 500
Twin Falls, Idaho 83301-5858

RECEIVED

OCT 11 2016

DEPT. OF WATER RESOURCES
SOUTHERN REGION

Re: Water Rights 37-444, 37-2541, and 37-7636A

Dear Corey:

Please find enclosed the *Notice of Abandonment* form executed by my client H. Philip Cash in regards to the combined acreage remark (445 acres) under the above-referenced water rights. It's our understanding my client is retaining the right to the full decreed quantity and volume under the water rights, as well as the full number of acres authorized under the two ground water rights (10 acres, 37-2541; 306 acres, 37-7636A).

It's also our understanding that with this filing IDWR can now proceed to approve the *Application for Extension of Time to Avoid Forfeiture* that was filed last year.

If you have any questions or need any additional information please call.

Sincerely,

BARKER ROSHOLT & SIMPSON LLP

Travis L. Thompson

Enc.

cc: H. Philip Cash, via email only