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December 2, 2014

Director Gary Spackman
Idaho Department of Water Resources
P. O. Box 83720
Boise, Idaho 83720-0098

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DEPARTMENT OF
WATER RESOURCES

**Re: IGWA's Expert Report
Application for Transfer No. 79560 (Magic Springs)**

Dear Director Spackman,

Enclosed is IGWA's Expert Report submitted by SPF Water Engineering and IGWA's Witness and Exhibit Disclosure in relation to Application for Transfer No. 79560.

Sincerely,

T. J. BUDGE