

Willow Creek Enterprises
Reed Gibby
872 E. Pebble Drive
Burley, Idaho 83318

July 14, 2011

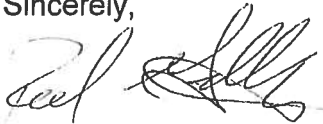
Jeffery S. Cooper
Water Resource Agent
Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

Re: the following property in Cassia County Idaho: T10S R26E Sec. 22 N1/2, SE1/4, E1/2 SW1/4 and T10S R26E Sec. 23 S1/2 NE1/4, S1/2. See accompanying water right transfer application submitted for Reed W. Gibby on June 30, 2011.

Dear Mr. Cooper;

As a Member of Willow Creek Enterprises I authorize a water right to be transferred to the property described above in my name.

Sincerely,

A handwritten signature in black ink, appearing to read 'Reed W. Gibby', with a stylized flourish at the end.

Reed W. Gibby