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Holden Kidwell
Hahn & Crapo P.L.L.C.
LAW OFFICES

APR 07 2011
Department of Water Resources
Eastern Region

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April 6, 2011

Idaho Department of Water Resources
ATTN: Blake Jordan
900 N. Skyline Dr., Ste. A
Idaho Falls, ID 83402

Re: *Original Consent from Mann Regarding Licensing of Foster Land & Cattle North Slope Water Rights*

Dear Blake:

Enclosed is the original document I previously scanned and emailed to you, wherein Matt Mann consented to the licensing of the Foster Land and Cattle North Slope water rights on his property. We understand you are in the process of reviewing this document. If you have any questions or concerns, please let me know.

Best regards.

Best Regards,

For Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

Enclosure

G:\WPDATA\IRLH\5288 Foster Land & Cattle\014 North Slope Matters\Blake Jordan 2011\04\05 ltr wpd sm

Established in 1896

RECEIVED

APR 07 2011

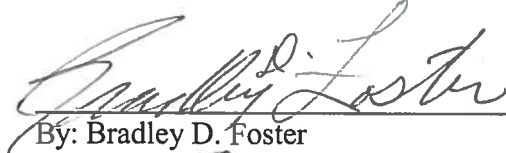
Department of Water Resources
Eastern Region

STATE OF IDAHO)
)ss
County of Bonneville)

I, Matt Delbert Mann, understand that Foster Land and Cattle ("Foster") is in the process of having water rights licensed on a farm that they call "North Slope." It is also my understanding that the licensing of their water rights will include a portion of property identified on Exhibit A attached to this document. It is my further understanding that the licensing of this water right is based upon a field exam performed in the early 1990s, and in that regard, we had an arrangement with Foster to allow them to irrigate portions of our property, which we permitted. We have no objection to the North Slope water rights being licensed with our property included, as that is how the water was developed. However, since the early 1990s, Foster has ceased irrigating our property and moved those irrigated acres elsewhere on their property. We understand that after a license is issued for the North Slope water rights, Foster will administratively change its water rights to match up with the irrigated acres that are currently irrigated, and will remove the water right from our property. This consent from myself is for both (1) the licensing of the North Slope water rights on our property, and (2) once the administrative change to the North Slope water rights is filed (the "transfer"), our consent to the North Slope water rights being moved off of our property.

NE 1/4, SW 1/4, SE 1/4, LESS 8 A N+E, Willow Creek, SEC 16, T3N, R40
ON 9.6 ACRES

FOSTER LAND AND CATTLE

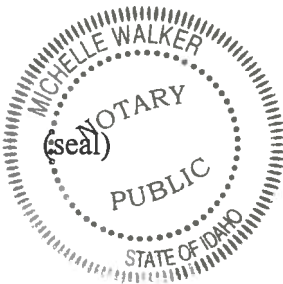

By: Bradley D. Foster
Its: partner


Matt Delbert Mann

STATE OF IDAHO)
)ss.
County of Bonneville)

On the 26th day of January, 2011, before me the undersigned, a notary public in and for said State, personally appeared Bradley D. Foster, known or identified to me to be the general partner of Foster Land and Cattle, and the person who subscribed his name to the foregoing instrument, and acknowledged to me that he executed the same in said partnership name.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.

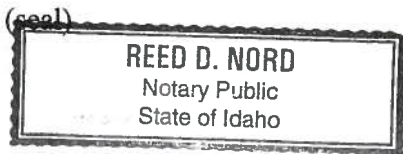


Michelle Walker
Notary Public for Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: February 21, 2014

STATE OF IDAHO)
)ss.
County of Bonneville)

On the 24 day of ~~January~~ MARCH, 2011, before me the undersigned, a notary public in and for said State, personally appeared Matt Delbert Mann, known or identified to me to be the person who subscribed his name to the foregoing instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Reed D Nord
Notary Public for Idaho
Residing at Rigby, Idaho
My Commission Expires: 6-10-12



Foster Land and Cattle Ag Lease
Contract #9-07-14-LA621
21.8 Acres

16

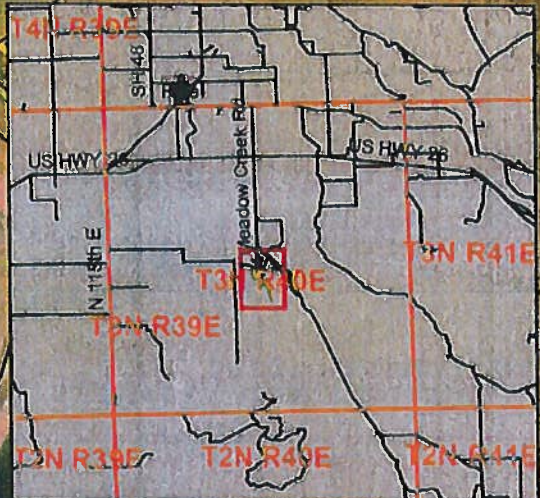


Exhibit A

20

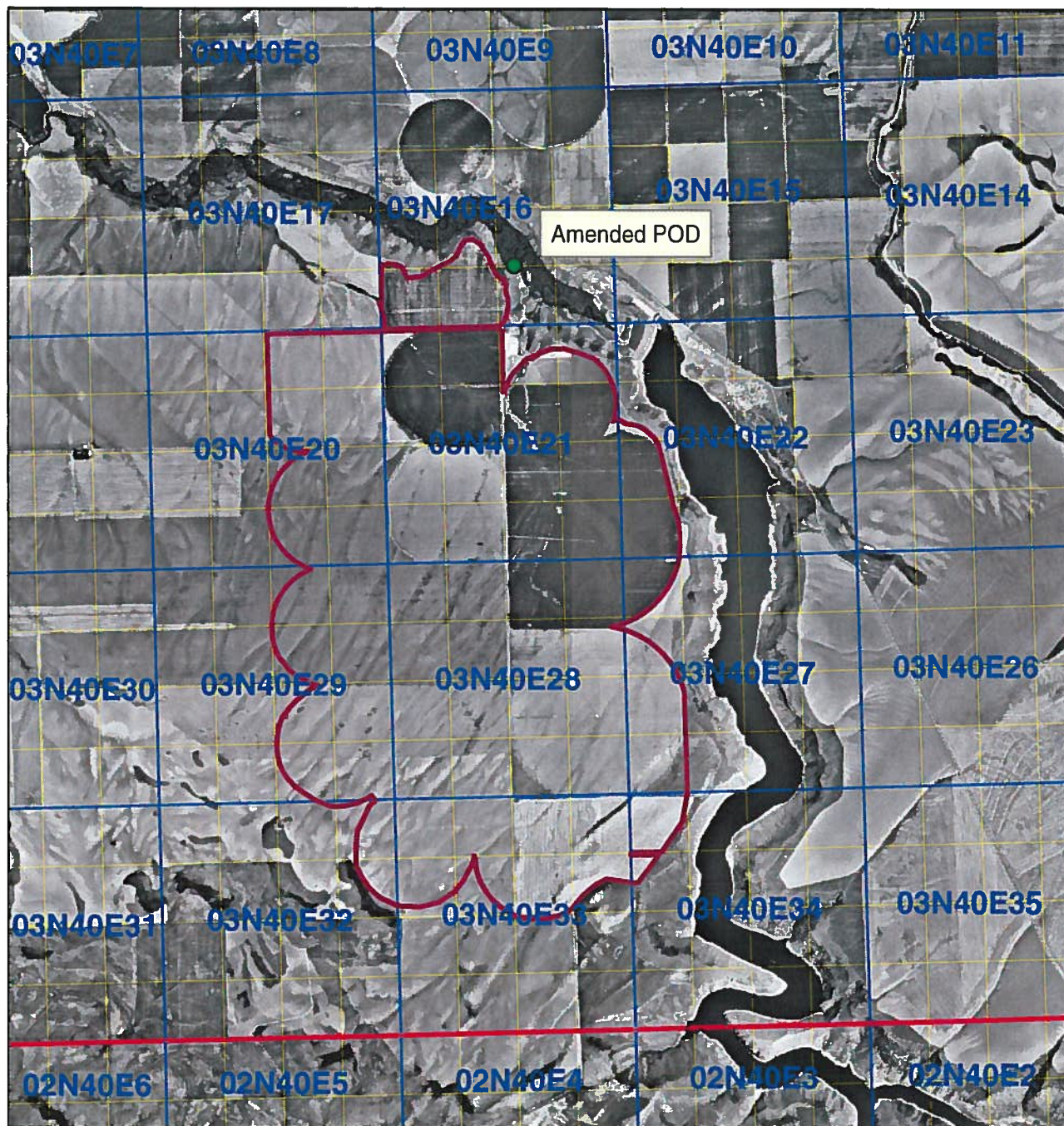
22

T3N R40E

Legend

- USBR Fee Land
- Leases

The USB Bureau of Reclamation property boundaries, which may be displayed on this map, are not legal land survey records. This data can not be used as a substitute for a legal land survey. They can be used for record keeping, mapping, graphics and planning purposes only. No warranty is made by the Bureau of Reclamation for use of this data.

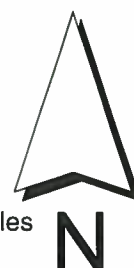
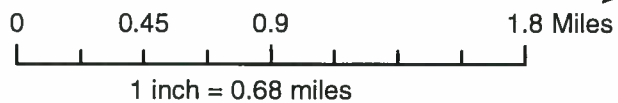


Legend

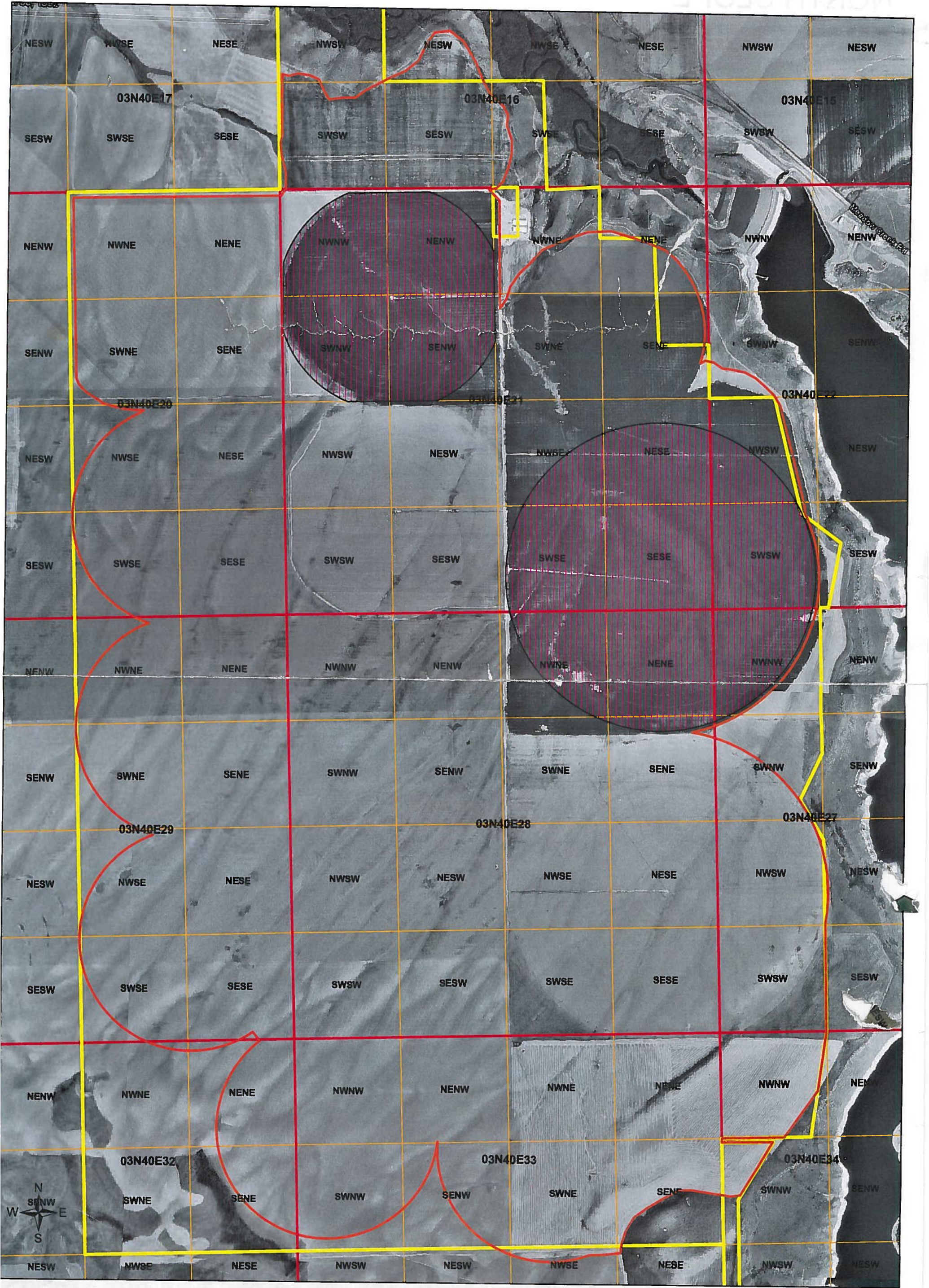
- Amended PPU
- Township/Range
- Sections
- QQ

25-7494C, 25-7592, 25-7567

1992 aerial photography



NORTH SLOPE



- Legend
- FLC Deceased Rights POU
 - North Slope Developed Acres
 - FLC Property Line
 - Sections
 - Quarter Quarters

2475.4 Developed Acres

1992 Photo