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October 20, 2008

Water Bank
Idaho Department of Water Resources
322 E Front Street
PO Box 83720
Boise, Idaho 83720-0098

RE: WATER BANK ACRES FOR IDAHO ACRES DAIRY

To whom it may concern,

Craig Hepworth, owner of Idaho Acres Dairy, has had 6 acres enrolled in the Magic Valley Ground Water District Water Bank since 2004. The acres are located in the four (4) corners of the SE Quarter of the SE Quarter of Section 9, Township 8S, Range 25 E. Each corner of the QQ section has 1.5 acres that has been enrolled totaling 6 acres.

Cindy Yenter, Watermaster WD 130, also has record of the disposition of these acres. Please contact me with questions.

Thank you,

A handwritten signature in black ink that reads "Brian Higgs PG". The signature is written in a cursive, flowing style.

Brian Higgs, P.G.