

WPK
BOISE VALLEY IRRIGATION DITCH COMPANY

8750 North Bogart Lane

Boise, Idaho 83714

RECEIVED

JAN 13 2011

DEPARTMENT OF
WATER RESOURCES

JANUARY 12, 2011

Monica Van Bussum

Water Allocation Bureau
322 East Front Street
P.O. Box 83720
Boise, ID 83720-0098

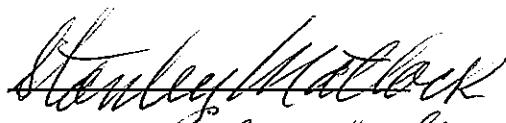
RE: Application to Lease Portion of Water Right 63-31833 to the Water Supply Bank filed March 26, 2010

Dear Ms. Van Bussum:

Boise Valley Irrigation Ditch Company has been informed that the Department of Water Resources would like written confirmation that its shareholder, Idaho Shakespeare Festival (ISF), has the Company's approval to apply to place a portion of the natural flow water right it is entitled to receive as a Company shareholder into the Water Supply Bank. ISF discussed this application on March 10, 2010 with our Board of Directors who did approve the application and directed ISF to file it with the Department and represent that the Board was in agreement. Please accept this letter as written confirmation of the Company's consent to and support of ISF placing this water in the Water Supply Bank as described in the application.

If you require additional information from the Company, please contact J. R. King at (208) 841-6998.

Sincerely,


Title: President

cc: Daniel V. Steenson, Ringert Clark

Michael C. Creamer, Givens Pursley LLP