



October 22, 2010

ATTN: Blake Jordan
Idaho Department of Water Resources
Eastern Regional Office
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-6105

RE: Applications for Transfer (Merlin Smith Sr, Merlin Smith Jr. & Jennifer Smith)

Dear Blake:

Please find attached correction to the Merlin Smith Transfer #2 as we discussed on the phone. I have adjusted the dry-up acreage to comport with the available acreage on the property associated with water right 35-7557. There is no net change in transfer acreage, only adjustments of 1/10th acre in each 40 acre tract.

If there is any additional information you need or any way I can assist in processing please don't hesitate to contact me.

Sincerely,

Jason C. Helms, P.E.

Attachments: Revised pg. 7 & 10 (Transfer #2 (4.25 cfs / 849.2 afa / 212.3 ac. within 240 ac. PPU)

Cc: Merlin Smith
Jared Harris (Smith Attorney)