



SPF WATER
ENGINEERING

September 7, 2010

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WATER RESOURCES
WESTERN REGION

Kay Walker
IDWR Western Region Office
2735 Airport Way
Boise, ID 83705

Subject: Application for Transfer No. 74310 – Letha Irrigation & Water Co., Inc.

Dear Kay,

We received your letter requesting an additional transfer application for Letha Irrigation and Water Company. As with Transfer 74310, J & G Development, Inc. will be responsible for submittal of the additional transfer application on behalf of the Ditch Company. Currently J & G Development is in the process of selling the property and request six months to respond to your letter. Thank you for your attention to this matter Kay.

Sincerely,

Lori Graves
Water Rights Specialist

Cc: Joe Harris, Gary Madenford

SPF file number: 613.0010