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Department of Water Resources
Eastern Region

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www.idahoagcredit.com

September 16, 2010

Mr. Dave Carlson
Department of Water Resources
900 N Skyline Drive
Idaho Falls, Idaho 83402

Re: Keith and Juanna Beth Lewis Water Right Transfer #76450

Dear Mr. Carlson,

This letter is to inform you that Idaho Agricultural Credit Association does not object to the Lewis's application for transfer of water right, wherein they are combining their water rights into one place of use.

Feel free to call me at 356-5479 if you require further information.

Sincerely,

Doug Eck
Loan Officer
Idaho ACA