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DEPT. OF WATER RESOURCES
SOUTHERN REGION

January 25, 2008

Kelly K. Christensen
Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, Id. 83301-3380

RE: Donald L Kester, Jr.

Dear Mr. Christensen:

We have in our receipt a copy of an Application for Transfer of Water Rights regarding Donald L Kester, Jr. The water decree number is #74468. The transfer request moves an earlier priority right into a permissible place of use to replace most of right 36-7890.

Northwest Farm Credit Services, FLCA as mortgage holder on the real property described as Section 4 of Township 9 South, Range 24 East of the Boise Meridian, Minidoka County, Idaho, does not object to the customer's request for the transfer as proposed. Please accept this letter as Farm Credit's consent to the proposed transfer.

Should there be any questions, please give me a call.

Sincerely,

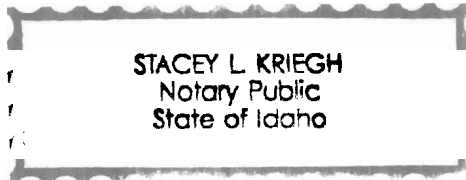
A handwritten signature in dark ink, appearing to read "Doug Robison", written over a light gray rectangular background.

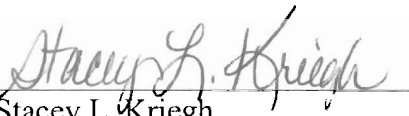
Doug Robison
Regional VP – Community Lending
Northwest Farm Credit Services

CC: Donald L Kester, Jr.

STATE OF IDAHO)
) ss.
County of Cassia)

On this 25th day of January 2008, before me personally appeared Doug Robison, known to me to be an authorized agent of the Northwest Farm Credit Services, FLCA that executed the within instrument, and acknowledged to me that such corporation executed the same as its free act and deed; and on oath stated that Robert E. Blakeslee was authorized to execute said instrument.




Stacey L. Kriegh
Notary Public for the State of Idaho
Residing at Burley, ID
My commission expires 06/06/2012