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MAY 14 2010

WATER RESOURCES
WESTERN REGION

April 29, 2010

SPF Water Engineering, LLC
Attn: Lori Graves
300 E. Mallard Dr, Ste 350
Boise, ID 83706

Re: Application for Transfer of Water Rights for Les and/or Lavada Loucks and Dale and/or Jackie Van Es

Dear Lori,

D.L. Evans Bank is aware of the Application for Transfer of Water Rights for the Les and Lavada Loucks and Dale and Jackie Van Es property involving water right nos. 2-10238 through 2-10243 and 57-2254. We understand that the purpose of the transfer application is to reflect an integrated irrigation system and permissible place of use on all the water rights for irrigation flexibility.

D. L. Evans Bank currently has a mortgage on the property where water rights 2-10238, 2-10240, 2-10242 and 57-2254, in the names of Les and Lavada Loucks, were applicable prior to the proposed transfer.

We approve of the transfer that is being proposed on this property and request that our security interest in these rights continue through the transfer approval.

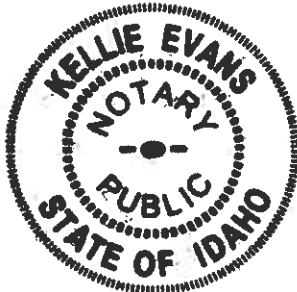
Sincerely



Duane Alexander, VP & Loan Officer

State of Idaho)
County of Canyon) SS.

Subscribed and sworn (or affirmed) before me this 29 day of April, 2010.



Kellie Evans
Notary Public

Residing at Nampa, ID

My Commission Expires 6/25/2015