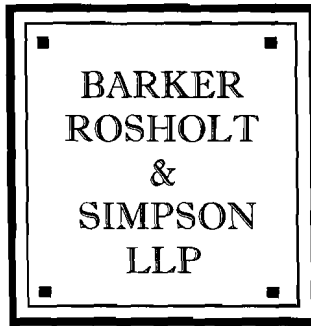


Albert P. Barker
John A. Rosholt
John K. Simpson
Travis L. Thompson
Shelley M. Davis
Paul L. Arrington
Scott A. Magnuson
Sarah W. Higer



Paul L. Arrington
pla@idahowaters.com

113 Main Avenue West, Suite 303
Post Office Box 485
Twin Falls, Idaho 83303-0485
(208) 733-0700 telephone
(208) 735-2444 facsimile
jar@idahowaters.com

1010 West Jefferson, Suite 102
Post Office Box 2139
Boise, Idaho 83701-2139
(208) 336-0700 telephone
(208) 344-6034 facsimile
brs@idahowaters.com

March 18, 2010

Corey Skinner
Idaho Department of Water Resources, Southern Region
1342 Fillmore Street, Suite 200
Twin Falls, ID 83301

RECEIVED
MAR 22 2010
DEPT. OF WATER RESOURCES
SOUTHERN REGION

RE: Transfer No. 76333

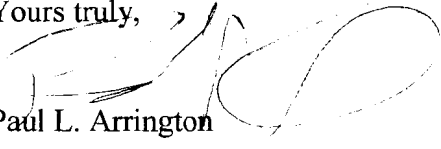
Dear Corey:

Attached is the *Application for Transfer of Water Right*, Application No. 76333, in the name of George Kelley. I have marked the point of diversion on the new map.

As to the lien holder statements, you should have received the statement from Northwest Farm Credit Services already. It was mailed directly to your office last week. Zion's Ag Finance is located in Iowa so their response may take a little longer. I will forward that to you as soon as I receive it.

Please give me a call if you need anything further.

Yours truly,

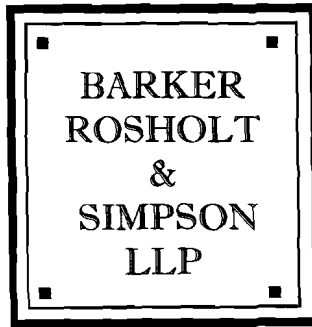

Paul L. Arrington

Encs.

PLA/jf

cc: George Kelley

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brs@idahowaters.com

March 12, 2010

Corey Skinner
Idaho Department of Water Resources, Southern Region
1342 Fillmore Street, Suite 200
Twin Falls, ID 83301

RE: Transfer No. 76333

Dear Corey:

Attached is the new *Application for Transfer of Water Right*, Application No. 76333, in the name of George Kelley. As we discussed previously, this application will replace Transfer No. 73853. *The filing fee for Transfer No. 73853 should be applied to this transfer.*

The following documents are attached:

1. Transfer Application No. 76333, signed by George Kelley;
2. Deeds for all of the properties owned by George Kelley. Please remove from the place of use the properties owned by George B. Davis, located in Section 31, T.11S, R.25E.
3. Letter from Bill Kelley approving of the transfer to include some of his property and recognizing that the water will remain in George Kelley's name.

In addition, we have forwarded a copy of this agreement to both Zion's Ag Finance and Northwest Farm Credit Services, each of who hold a mortgage on a portion of the properties. I will forward their communications as soon as I receive them.

RECEIVED

MAR 15 2010

DEPT. OF WATER RESOURCES
SOUTHERN REGION

RECEIVED

MAR 22 2010

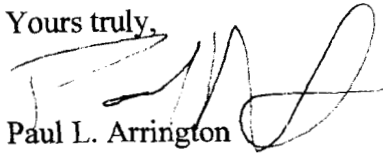
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Corey Skinner
March 12, 2010
Page 2

Please give me a call if you need anything further.

Yours truly,

Paul L. Arrington

A handwritten signature in black ink, appearing to be 'Paul L. Arrington', written over the printed name.

Encs.

PLA/jf

cc: George Kelley