

GIVENS PURSLEY LLP

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Justin C. Fredin	L. Edward Miller	James A. McClure
Martin C. Hendrickson	Patrick J. Miller	Raymond D. Givens (1917-2008)

October 27, 2009

Mr. Kelly K. Christensen
Senior Water Resource Agent
Western Regional Office
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

Re: *Chris and Jackie Flanigan Water Rights*

Dear Kelly:

It appears that the Department's online records do not consistently reflect Givens Pursley LLP as the attorneys for the following water rights owned by Chris and Jackie Flanigan:

• 37-2168A • 37-2168C ^{NJ} 37-22121 ^{NJ} 37-22125 ^{NJ}
• 37-12219 ^{pa} • 37-8870 ^{6 2-3-8}

Enclosed is a copy of the Special Power of Attorney for Water Rights executed by Chris and Jackie Flanigan on April 25, 2008. Please update your records accordingly to ensure that I receive notice of any activity regarding these water rights. Thank you for your help in sorting through these rights.

Sincerely,


Christopher H. Meyer

Encl: *Special Power of Attorney for Water Rights*
cc: Chris and Jackie Flanigan
Jill Eshman, Esq.

CHM:ch
9582-1_694190_1.DOC

SPECIAL POWER OF ATTORNEY FOR WATER RIGHTS

Chris Flanigan and Jackie Flanigan, husband and wife, whose mailing address is HC 64, Box 8028, Ketchum, Idaho 83340, hereby appoints the attorneys of Givens Pursley LLP, 601 West Bannock Street, P.O. Box 2720, Boise, Idaho, 83701, as their true and lawful attorneys for the purpose of signing on their behalf the following forms for submission to the Idaho Department of Water Resources and/or any Court undertaking an adjudication of water rights held by Chris Flanigan and/or Jackie Flanigan:

1. Notice of Claim to a Water Right (including late claims and/or amendments of claims);
2. Application for Amendment of Permit to Appropriate the Waters of the State of Idaho;
3. Notice of Change of Water Right Ownership;
4. Request for Extension of Time to Provide Additional Time in Which to Submit Proof of Beneficial Use for a Water Right Permit;
5. Notice of Protest;
6. Application for Transfer of a Water Right;
7. Proof of Beneficial Use;
8. Application for Exchange of Water;
9. Application for Extension of Time to Avoid Forfeiture of a Water Right;
10. Application to Sell or Lease a Water Right to the Water Supply Bank;
11. Application for Temporary Approval of a Water Application;
12. Application for Permit to Appropriate the Waters of the State of Idaho;
13. Pleadings submitted to any Court undertaking a general or special adjudication of water rights held by Chris Flanigan and/or Jackie Flanigan; and
14. Any pleading or other document in support or furtherance of any of the above.

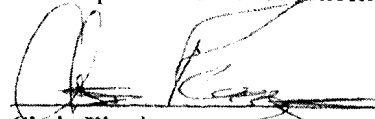
All may rely on such authority. This Special Power of Attorney shall be effective until revoked in writing by Chris Flanigan and Jackie Flanigan.

For purposes of the exercise of the powers herein granted, the facsimile signature of said attorneys shall be lawful and binding and any person may rely upon such facsimile signature as if it were an original.

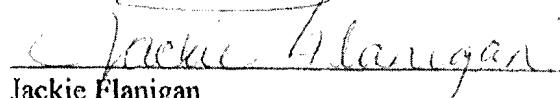
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IN WITNESS WHEREOF, we have executed this Special Power of Attorney effective as of the last date noted.

Dated: 4/25/08


Chris Flanigan

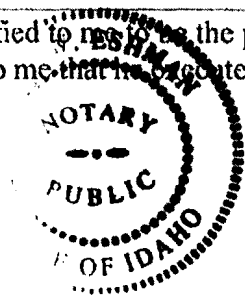
Dated: 4/25/08

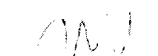

Jackie Flanigan

ACKNOWLEDGMENT

State of IDAHO)
) ss.
County of BLAINE)

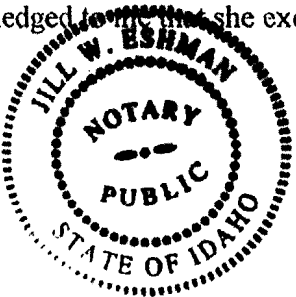
On this 25th day of APRIL, in the year of 2008, before me Jill W. Eshman, a notary public, personally appeared **Chris Flanigan**, known or identified to me to be the person that executed the above instrument, and acknowledged to me that he executed the same.




Notary Public for STATE OF IDAHO
Residing at BLAINE, IDAHO
My Commission Expires FEB 12, 2015

State of IDAHO)
) ss.
County of BLAINE)

On this 25th day of APRIL, in the year of 2008, before me Jill W. Eshman, a notary public, personally appeared **Jackie Flanigan**, known or identified to me to be the person that executed the above instrument, and acknowledged to me that she executed the same.




Notary Public for STATE OF IDAHO
Residing at BLAINE, IDAHO
My Commission Expires FEB 12, 2015