ZIONS BANK

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2/4/09

TO: Idaho Department of Water Resources
Attn: Reviewing Agents

FROM: Zions First National Bank
Dan L. Hammon
PO Box 54
Rigby, Idaho 83442

SUBJECT: Water Right Transfer 74640

To Whom It May Concern,

After reviewing the proposed changes to Water Rights 31-7614 and 31-7617 proposed by transfer 74640, I see no reason to object to these proposed changes and hereby authorize proceeding forward with this transfer.

Sincerely Yours,

Dan L. Hammon