



KeyBank National Association

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January 16, 2009

Idaho Department of Water Resources
900 North Skyline Dr., Suite A
Idaho Falls, ID 83402

I have reviewed the Application for Transfer of Water Right Numbers 35-13512 and 35-13514 filed with the Idaho Department of Water Resources by the Racine Law Firm on behalf of Neil and Elizabeth Brown. Key Bank consents to the Brown's request to change the point of diversion according to the aforementioned Application.

Regards,

Jerold Myler

Idaho Commercial Banking
Relationship Team Manager

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Department of Water Resources
Eastern Region