



November 20, 2008

Department of Water Resources
Attn. Corey Skinner
1341 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

This letter is to advise that Northwest Farm Credit Services has no objection to transfer #75251 being proposed by William A. and Shirley M. Simon.

If you have any questions, please contact me at you convenience.

Sincerely,

A handwritten signature in black ink, appearing to read "Lance Zollinger".

Lance Zollinger
Commercial Relationship Manager
Northwest Farm Credit Services
Twin Falls, Idaho
208-732-1021