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Water Engineering, LLC
water resource consultants

March 22, 2007

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DEPT. OF WATER RESOURCES
SOUTHERN REGION

Idaho Department of Water Resources
Southern Regional Office
1341 Fillmore St., Suite 200
Twin Falls, ID 83301-3380

Attention: Jean Robertson

Subject: Cassia Creek Farms, LLC Amended Transfer Application

Dear Ms. Robertson,

On behalf of our clients, Moffatt Thomas and Cassia Creek Farms, LLC, we are pleased to submit the enclosed amended transfer application for a proposed dairy to be located about 15 miles east of Declo in Cassia County. This amended application proposes changing the nature of use of a 2.27 cfs / 136-acre portion of water right 43-2471 from irrigation to commercial and stock water for the proposed dairy.

Based on the Dairy Water Use Worksheet, this dairy will have an estimated consumptive use of 373 acre-feet. To ensure adequate water for the dairy, we have included a five percent margin of safety and therefore a total of 392 acre-feet of consumptive use is transferred. Based on Allen and Brockway (1983) Appendix E for the Minidoka Dam climate station (copy enclosed), alfalfa hay, a typical crop grown on the associated land, has an average consumptive irrigation requirement of 800 mm per year, which is equivalent to 393 acre-feet for a 136-acre area.

The dairy site will be approximately 233 acres in size. Existing water rights at the dairy site will be moved to other locations within the farm boundary including to the place of use where 43-2471 is removed, except that 40 acres of water right 43-2569 will remain for irrigation within the 233-acre dairy site.

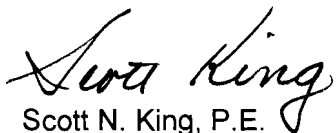
Also enclosed are a revised Water Use Worksheet for the dairy and a spreadsheet with a series of tables presenting the proposed changes. The application is somewhat complicated and the series of tables may help with your analysis of the proposed changes.

Please replace the current transfer application with the enclosed amended application. We request that processing of this application resume without delay. If

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you have questions or require any additional information, or if additional fees are required, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Scott King". The signature is written in a cursive style with a large, stylized 'S' and 'K'.

Scott N. King, P.E.
Senior Project Engineer

cc: Angela Schaer Kaufmann / Moffatt Thomas
Cassia Creek Farms

File: 272.0060