



73 Fort Hall Avenue, Suite A
American Falls, ID 83211
Voice: 208.226.1340 Fax: 208.226.1345

June 9, 2008

Idaho Department of Water Resources
Attn: Dennis, Idaho Falls Office

RE: Inskeep Application for Transfer of Water Right #74846

Dear Dennis:

As per their application on file in your office, Clinton and Betty Inskeep have applied to have the ownership of water rights changed to their names, and then also for the place of use on those water rights to be changed.

As the proposed transfer will only change the place of use from corners of a field to a pivot's irrigation pattern, and as it is strongly preferable for the ownership of the affected water rights to be changed into Inskeep's names, Northwest Farm Credit Services hereby consents to the proposed change of ownership and change in place of use.

If you have any questions, please contact me at our office in American Falls.

Sincerely,

A handwritten signature in black ink that reads "Russ Taylor". The signature is fluid and cursive, with the first and last names clearly legible.

Russ Taylor
Industry Team Leader / VP