

May 13, 2008

Dan A. Nelson
Water Distribution Bureau
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

RE: Denny and Holly Howell – Application for Transfer No. 73808

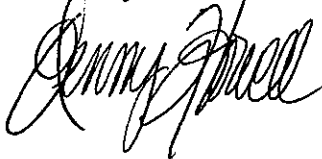
Dear Mr. Nelson:

Please accept this letter as our request to withdrawal the above referenced Application for Transfer.

We look forward to receiving a refund of our filing fee.

Sincerely,

Denny Howell

A handwritten signature in black ink, appearing to read "Denny Howell", with a stylized, cursive script.

Holly Howell

A handwritten signature in black ink, appearing to read "Holly Howell", with a stylized, cursive script.