



March 10, 2008

Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301-3380

RECEIVED
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DEPT. OF WATER RESOURCES
SOUTHERN REGION

RE: KBC Farms, LLC water right transfer

To Whom It May Concern:

Whereas it is our understanding that KBC Farms, LLC proposes to amend the following water rights:

- 41-7032
- 41-7018

And whereas the proposed change(s) in those water rights is to move the place(s) of use to more specific locations still within property secured by our existing mortgage,

Therefore, Northwest Farm Credit Services, FLCA hereby gives its consent for KBC Farms, LLC to transfer the water rights to the new place(s) of use as proposed.

Please contact me at our office in American Falls with any questions.

Sincerely,

A handwritten signature in black ink that reads "Russ Taylor". The signature is written in a cursive, flowing style.

Russ Taylor
Industry Team Leader / VP