



January 30, 2008

RECEIVED
JAN 31 2008
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Jim Stanton
Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, Id. 83301-3380

RE: J7 LLC/Jeffrey C Johnson

Dear Mr. Stanton:

We have in our receipt a copy of an Application for Transfer of Water Rights No. 74479 regarding J7 LLC/Jeffrey C Johnson. The transfer request splits off all land east of the county road (Sec. 21 & 28) in preparation for a land sale, splitting only those rights that were historically appurtenant to this property. The transfer also moves the well that is on the property one mile north to a more convenient location. The existing well will be converted to domestic use for the home that is adjacent to it. The water rights on the remaining land will be conditioned as part of the transfer process to avoid any expansions of the existing use.

Northwest Farm Credit Services, FLCA as mortgage holder on the real property described as Section 28 of Township 14 South, Range 27 East of the Boise Meridian, Cassia County, Idaho, does not object to the customer's request for the transfer as proposed. Please accept this letter as Farm Credit's consent to the proposed transfer.

Should there be any questions, please give me a call.

Sincerely,

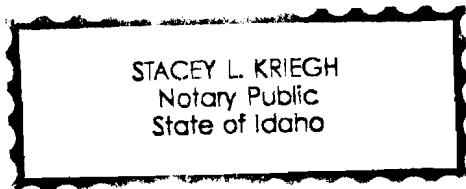
A handwritten signature in black ink, appearing to read "Robert E. Blakeslee", written over a horizontal line.

Robert E. Blakeslee
Relationship Manager
Northwest Farm Credit Services

CC: J7 LLC/Jeffrey C Johnson

STATE OF IDAHO)
) ss.
County of Cassia)

On this 30th day of January 2008, before me personally appeared Robert E. Blakeslee, known to me to be an authorized agent of the Northwest Farm Credit Services, FLCA that executed the within instrument, and acknowledged to me that such corporation executed the same as its free act and deed; and on oath stated that Robert E. Blakeslee was authorized to execute said instrument.




Stacey L. Kriegh
Notary Public for the State of Idaho
Residing at Burley, ID
My commission expires 06/06/2012