

February 26, 2008

IDWR Eastern Region
900 N. Skyline Dr., Suite A
Idaho Falls, Id 83402-1718

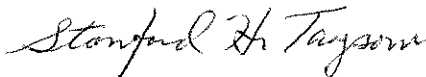
Re: Wride Farms, Inc. Water Right No.: 35-07985, 35-02341, 35-02243, 35-02386, 35-07925, 35-2103, 35-8950, and 35-12158.

Dear Sir

Idaho AgCredit, FLCA is not opposed to making the proper acre adjustment on each water right. The water rights listed above are the ones listed on our mortgage that are affected by the change. We understand that this does not affect the total water right acres.

If you have any questions, please call us at the number listed above.

Sincerely,
Idaho AgCredit, FLCA



Stanford H. Taysom
Loan Officer

RECEIVED

MAR 04 2008

Department of Water Resources
Eastern Region