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WATER RESOURCES
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January 10, 2007

Idaho Department of Water Resources
Western Region Office
2735 Airport Way
Boise, ID 83705

Re: Application for Partial Transfer of Nature of Use
for Water Right No. 63-198AC

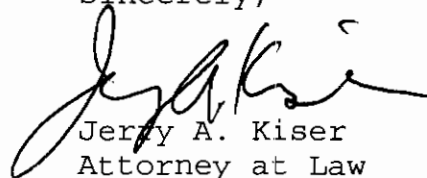
Dear Department Representative:

Enclosed is an Application for Transfer of Water Right, together with Application fee. This Application is to transfer a portion of a water right held by the Middleton Irrigation Association, Inc. from irrigation use to groundwater recharge. This Application is submitted in conjunction with SPF Water Engineering, LLC, engineer for Eaglefield, LLC to compensate for evaporative loss of water from ponds in Eaglefield Estates Subdivision. It is my understanding SPF Water Engineering, LLC is also submitting an Application for appropriation of groundwater in conjunction with this transfer Application.

Any correspondence or questions regarding the Application should be directed to myself on behalf of Middleton Irrigation Association, Inc., as well as Scott N. King with SPF Water Engineering, LLC, representing Eaglefield Estates Subdivision and its developer, Eaglefield, LLC.

Your cooperation in this matter is appreciated.

Sincerely,



Jerry A. Kiser
Attorney at Law

JAK:jf
Enclosure
cc: Middleton Irrigation Association, Inc.