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January 7, 2008

State of Idaho
Department of Water Resources
131 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

RECEIVED
JAN 09 2008
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Regarding: Harris Ag, LLC
2655 East 1440 South
Malta, Idaho 83342

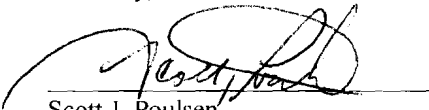
Attention: Kelly K. Christensen
Sr. Water Resource Agent

Dear Sir:

The application for transfer of Water rights 43-13423 and 43-10499 (T-73274) as they pertain to the Harris Feedlot stock watering rights is approved.

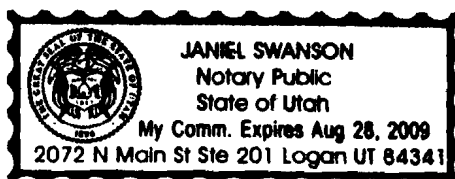
Western AgCredit who is the mortgage lien holder on said feedlot does not oppose, but rather approves of the water transfer for the purpose to improve and meet the needs of stock watering for this feedlot.

Sincerely,

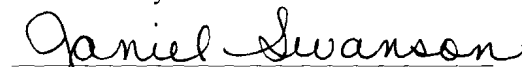

Scott J. Poulsen
Vice President / Area Manager

STATE OF)
ss.
COUNTY OF)

On this 8th day of January, 2008, before me, the undersigned Notary Public in and for said County and State, personally appeared SCOTT J. POULSEN [(X) personally known to me] [() proved to me on the basis of satisfactory evidence] to be the person(s) who executed the within instrument as VICE PRESIDENT/AREA MANAGER, or on behalf of WESTERN AgCREDIT therein named, and acknowledged to me that the corporation executed the within instrument pursuant to its by-laws or a resolution of its board of directors.



WITNESS my hand and official seal


Notary Public in and for said County and State