



Farm Credit West

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January 16, 2008

State of Idaho
Department of Water Resources
Attn: Jeanie Robertson
1341 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

Re: Application for Transfer of Water Rights – 73342

Dear Jeanie Robertson,

Farm Credit West, FLCA, an interested party to the land in the above referenced application, does hereby authorize the proposed transfer of water rights, as outlined.

If you should have any questions, please feel free to contact me at the above phone number.

Sincerely,

Thomas S. Gulliver
Senior Vice-President
Farm Credit West