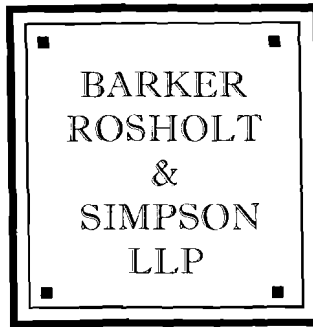


*Albert P. Barker
John A. Rosholt
John K. Simpson
Travis L. Thompson
Shelley M. Davis
Paul L. Arrington*



Paul L. Arrington
pla@idahowaters.com

113 Main Avenue West, Suite 303
Post Office Box 485
Twin Falls, Idaho 83303-0485
(208) 733-0700 telephone
(208) 735-2444 facsimile
jar@idahowaters.com

205 North 10th Street, Suite 520
Post Office Box 2139
Boise, Idaho 83701-2139
(208) 336-0700 telephone
(208) 344-6034 facsimile
brs@idahowaters.com

February 3, 2006

Mr. James Stanton
IDAHO DEPARTMENT OF WATER RESOURCES
Southern Regional Office
1341 Fillmore St., Suite 200
Twin Falls, ID 83301-3380

RECEIVED
FEB 06 2006
Department of Water Resources
Southern Region

RE: Stoker, et. al., Application for Transfer of Water Right

Dear Mr. Stanton:

Thank you again for all of your assistance over the past few weeks as we've straightened out the attached Application for Transfer of Water Rights for Lavel Stoker, *et.al.* As discussed, the Stokers want to include water rights 45-7045 and 45-7358D within the ppu created by accomplished transfer 71513. I've reviewed your letter and our conversations, and have attached all information you have requested. Also attached is a check for \$1100 (No. 2506) representing the required filling fee.

As discussed on the phone, I've attached to the Application, as Exhibit A, a copy of the completed transfer application (No. 71513) which contains all necessary information for the water rights within the current ppu. As discussed, Exhibit A is used in lieu of a separate "Part 2" for each of those water rights.

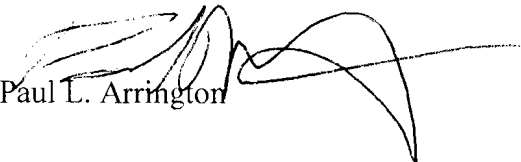
Additionally, there is no longer a need for the stock water component on water right 45-7358D. Mr. Stoker waters his stock in a different portion of this land with a ground water well dedicated to that purpose. Since the Stokers have fewer than 250 head, there is no need for a separate stock water right.

Mr. Jim Stanton
February 3, 2006
Page 2

Please, contact me if you have any question or information.

Yours truly,

BARKER ROSHOLT & SIMPSON, LLP


Paul L. Arrington

enclosures

cc: PLA

LaVel Stoker, *et. al.*