

April 10, 2007

SPF Water Engineering, LLC
Attn: Roxanne Brown
600 E. River Park Ln., Suite 105
Boise, ID 83706-6551

Re: Application for Transfer of Water Rights for Jimmie and Maria Dowton

Dear Roxanne,

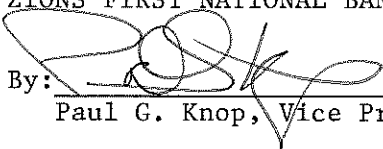
Zions Bank has received a copy of the *Application for Transfer of Water Right* for Jimmie and Maria Dowton, including water right nos. 73-86C, 73-86D, 73-87, 73-96A, 73-96B, 73-97A and 73-10058.

Zions Bank currently holds a mortgage on the property where the transfer of water rights will occur.

We approve of the transfer that is being proposed on this property.

Sincerely,

ZIONS FIRST NATIONAL BANK

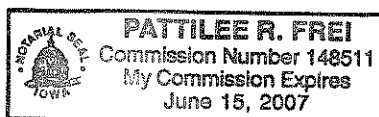
By: 

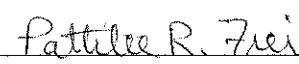
Paul G. Knop, Vice President

STATE OF IOWA)
 (SS.
COUNTY OF STORY)

On this 11th day of April, A.D. 2007, before me a Notary Public in and for said State, personally appeared PAUL G. KNOP, to me personally known, who being by me duly sworn, did say that he is VICE PRESIDENT of **ZIONS FIRST NATIONAL BANK, a Utah corporation**, the Attorney-In-Fact of U.S. BANK NATIONAL ASSOCIATION, AS CUSTODIAN/TRUSTEE, named in the foregoing instrument; that no seal has been procured by said corporation, and that by authority of its Board of Directors said instrument was signed by said corporation in its capacity as Attorney-In-Fact of U.S. Bank National Association, as Custodian/Trustee, and the said PAUL G. KNOP acknowledged the execution of said instrument to be the voluntary act and deed of said corporation in its capacity as the Attorney-In-Fact of U.S. Bank National Association, as Custodian/Trustee.

WITNESS my signature and official seal the day and year aforesaid, at Ames, Iowa.




Pattilee R. Frei
Notary Public in and for the State of Iowa
My commission expires June 15, 2007