

ZIONS BANK

BLACKFOOT OFFICE

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26 April 2006

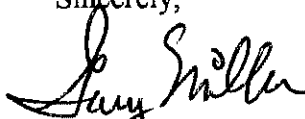
RE: Adding a point of diversion for **water right #73-146: Judd A. Whitworth**

Mr. Trent Galbraith
Idaho Department of Water Resources
900 N. Skyline, Suite A
Idaho Falls, Idaho 83402

Dear Trent,

Zion Bank, as lien holder of above noted water right, has no issues with Mr. Whitworth adding/changing the point of diversion to accommodate his planned gravity flow system.

Sincerely,



Gary Miller
Asst. Vice President