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May 24, 2007

Daniel A. Nelson
Sr. Water Right Agent
Western Regional Office
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

Re: Lakeland Village/Ulmer Lane Amended Transfer Application

Dear Dan:

As we discussed during your recent phone call with me and Christian Petrich, I am enclosing a revised map/photo to be incorporated into the Amended Transfer Application by which a portion of New Union Ditch Company's irrigation water right will be changed from an irrigation purpose of use to ground water recharge as mitigation for ground water rights being developed by Lakeland Village and Roth Construction/Ulmer Lane Townhomes. The map indicates that Pond 8 will serve as the sole location for ground water recharge for these ground water rights. Ground water recharge and/or mitigation will not occur in the SE of the NW of Section 23, T4N R1E as was indicated in the amended transfer application.

You are requested, and by this letter authorized, to substitute the enclosed map for the one originally included with the Amended Transfer Application and to indicate on the face of the application form that ground water recharge/mitigation will not occur in the SENW of Section 23.

If you need any further information in this regard, please feel free to contact me or Christian Petrich.

Sincerely,



Michael C. Creamer

Enclosure

cc: New Union Ditch Company
Christian Petrich
Ron Bath

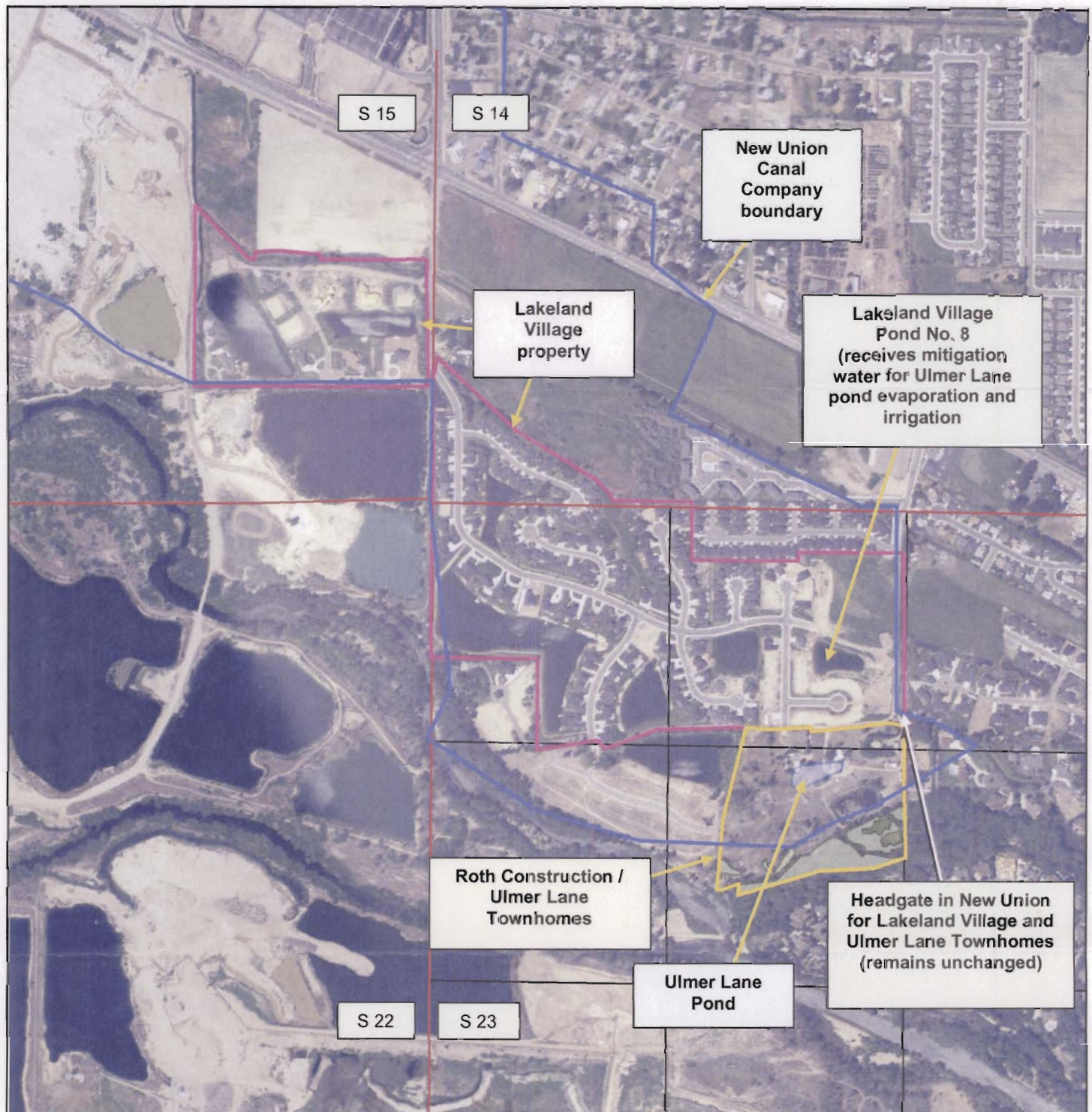
MCC:kdt S:\CLIENTS\497\12\MCC Ltr to Dan Nelson re Map.DOC

RECEIVED

MAY 25 2007

WATER RESOURCES
WESTERN REGION

MAP 2 (See also Exhibit C)



Scale: 1 inch equals 750 feet