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IDAHO DEPARTMENT OF
WATER RESOURCES

Forsberg Law Offices, Chtd.

April 24, 2007

Jeff Peppersack
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

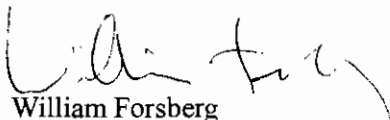
Dear Mr. Peppersack:

Pursuant to our conversation in December of last year, we have obtained quitclaim deeds from Mickelsen Properties, LLC aka Mickelsen Farms and David J. Hagenbarth and James F. Hagenbarth for the specific water rights transferred with the sale of the associated land. Copies of the recorded quitclaim deeds are enclosed herewith.

It is my understanding that the Department will transfer the specified water rights based upon the quitclaim deeds. I would appreciate it if you will confirm for me the transfer of those water rights.

If you have any questions about any of this or if you need anything further, please call me.

Sincerely,


William Forsberg

Enclosures: As stated 