

David A. Simon
P. O. Box 545
Fairfield, Idaho 83327
January, 31 2007

RECEIVED

JAN 31 2007

DEPT. OF WATER RESOURCES
SOUTHERN REGION

IDWR
Twin Falls, Idaho

The purpose of this letter is to confirm that we intend to provide the appropriate acres of our property adjacent to Simon Farms' section 9, T1S,15E in Camas County, Idaho, for irrigation from their pivot. The rights for these acres are to be transferred from Simon Farms property. We consent to the proposed transfer and acknowledge that the water rights transferred to our land will remain in the ownership of Simon Farms Inc.

Along with this letter are the county tax notices indicating our ownership of the property next to their pivot.

We acknowledge that the diversion point for this irrigation water is on Simon Farms' property and is under IDWR and Simon Farms, jurisdiction.

Sincerely,

David A. Simon



Karen L. Simon



TAKE CHECK PAYABLE TO:

AMAS COUNTY TAX COLLECTOR
 P O BOX 430
 FAIRFIELD, ID 83327
 (208) 764-2126

BILL# 2818
 CODE AREA 2-0000

PARCEL NUMBER
 RP01S15E09780
 L 12.08

	1ST HALF DUE		2ND HALF DUE		FULL DUE	TOT MV	12.08
TAX	61.17	TAX	61.17	TAX	122.34		
LATE		LATE		LATE			
INT		INT		INT			
COST		COST		COST			
TOT		TOT		TOT		TOT ACS	80.00

2006 TAX BILL/RECEIPT

SIMON DAVID A
 & SIMON KAREN L
 PO BOX 545
 FAIRFIELD ID 83327

N2SE4
 SEC 9 T1S R15E

*** IMPORTANT ***
 PLEASE READ BOTH FRONT AND BACK

*** MONTHLY PAYMENTS ARE ACCEPTED ***

IF YOU WOULD LIKE INFORMATION REGARDING
 MONTHLY PAYMENTS, CALL 208-764-2126

TO AVOID LATE CHARGES, PAYMENTS MUST BE
 RECEIVED OR POSTMARKED BY THE DUE DATE.

TAXES ARE DUE 12/20/2006. IF MAILING
 YOUR PAYMENT SEND BY 12/16/06 TO ENSURE
 TIMELY POST MARK.

TAXING DISTRICT	RATE	
COUNTY	.005148053	62.
SCHOOL	.000000000	
M&O	.000000000	
BOND	.002615039	31.
SUPPLMNTL	.001734391	20.
RD & BRIDGE	.000000000	
CEMETERY	.000031622	
LIBRARY	.000600965	7.
AMOUNT DUE	.010130070	122.

PAYABLE TO: COUNTY TAX COLLECTOR 430 ELD, ID 83327 764-2126			BILL# 2817 CODE AREA 2-0000	PARCEL NUMBE RP01S15E1624 PARCEL NUMBE RP01S15E0972 L 9,4	
1ST HALF DUE	2ND HALF DUE	FULL DUE		TOT MV	9,4
TAX 47.80	TAX 47.80	TAX 95.60			
LATE	LATE	LATE			
INT	INT	INT			
COST	COST	COST			
TOT	TOT	TOT		TOT ACS	67.0

2006 TAX BILL/RECEIPT

SIMON DAVID A
 & SIMON KAREN L
 PO BOX 545
 FAIRFIELD ID 83327

S2SE4,
 LESS TAX NO 1332
 SEC 9 T1S R15E

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 TAXES ARE DUE 12/20/2006. IF MAILING
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 TIMELY POST MARK.

TAXING DISTRICT	RATE	
COUNTY	.005148053	48.60
SCHOOL	.000000000	
M&O	.000000000	
BOND	.002615039	24.68
SUPPLMNTL	.001734391	16.36
RD & BRIDGE	.000000000	
CEMETERY	.000031622	.30
LIBRARY	.000600965	5.66
AMOUNT DUE	.010130070	95.60