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Department of Water Resources
Twin Falls, ID



Farm Credit Services

815 N. College Road

PO Box 5059

Twin Falls, ID 83303-5059

(208) 732-1000

Facsimile Cover Sheet

DATE: October 7, 2005

TO: Jeanie Robertson
Idaho Department of Water Resources – 736-3037

FROM: Stacey Kriegh, Financial Specialist
Twin Falls Corporate
(208) 732-1023; (208) 732-1005 – fax

SUBJECT: Young and Young of Idaho, Inc.
Water Right Transfer

Number of Pages (including this cover page): 2

Any questions please contact Brian Parks at 208-732-1000. Please let me know if you don't receive all the pages. Thanks!!



FARM CREDIT SERVICES

815 N. College Rd.

P.O. Box 5059

Twin Falls, Idaho 83303-5059

October 3, 2005

ATTN: Jeanie Robertson
Idaho Department of Water Resources
1341 Fillmore St., Suite 2000
Twin Falls, ID 83301-3380

Re: Consent to Water Right Transfers from Young & Young to RJ LLC.
#36-7042 all
#36-8775 3.40 cfs

Dear Ms. Robertson:

Please be advised that Northwest Farm Credit Services, FLCA, as senior lienholder on the real estate underlying the water rights in the above referenced transfers, hereby consents to the transfer of those water rights off the property encumbered by our lien.

Please contact me if you have any questions or need anything further. Thank you.

Sincerely,

Brian L. Parks
Vice President – Corporate Accounts
Northwest Farm Credit Services
208-732-1046

cc. Young & Young
Larry Roberts - Land Title & Escrow