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APR 11 2006
DEPARTMENT OF
WATER RESOURCES

**Also Licensed in Missouri & Kansas

April 4, 2006

Mr. Gary Spackman
Idaho Department of Water Resources
PO Box 83720
Boise, ID 83720-0098

Re: Protested Applications in the name of Timothy P. Deeg, referred to as Transfer
No. 71132, and Amendments to Permits Nos. 41-7076 and 41-7081

Dear Mr. Spackman:

We have had an opportunity to review your letter of March 24, 2006, with Mr. Deeg and Dr. Brockway. Dr. Brockway agrees that the remaining differences between his numbers and those of Mr. Nelson are attributable to "rounding" and "line placement".

If we understand Mr. Nelson's memo correctly, the amounts he is recommending for 41-7076 of 239.0 acres and for 41-7081 of 347.3 acres, when added to the amounts under the rights to be transferred, of 126 acres for 41-7030, 91 acres for 41-7034, and 11 acres for 41-7071, would bring the total irrigable acreage under Mr. Deeg's system to 814.3 acres. That is close enough to the 816 acre figure of Dr. Brockway that there is no need for further discussion or argument.

As we recall, you consolidated the Transfer No. 71132 with the Amendments of Permits 41-7076 and 41-7081 for the purpose of arriving at this final figure. So, if, when the transfer is approved and the Permits are amended, the combined use of the five rights results in a total of 10.02 cfs diversion rate (under the combined priorities of the five rights) for irrigation of 814.3 acres in any irrigation season within a permissible place of use of 1,011 acres, we are in concurrence and look forward to the issuance of the final decision in this matter. Thank you for your continued efforts and consideration.

Mr. Gary Spackman
Idaho Department of Water Resources
April 4, 2006
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Yours very truly,

A handwritten signature in black ink, appearing to read "Kent W. Foster", written in a cursive style.

Kent W. Foster

c: Chuck Brockway
Tim Deeg