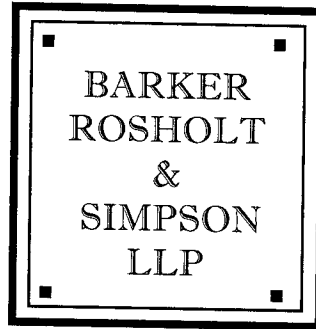


*John A. Rosholt
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September 28, 2005

RECEIVED
SEP 28 2005
Department of Water Resources
Southern Region

Mr. Corey Skinner
Idaho Department of Water Resources
Southern Region
1341 Fillmore St., Suite 200
Twin Falls, Idaho 83301-3380

Re: Application for Transfer (Six S Ranch LLC – Anderson Place of Use)

Dear Corey:

Per our conversation today, please find enclosed a check for \$150 to cover the additional fees associated with the above-referenced transfer application. My September 25, 2005 letter only included a check for \$100. Since the transfer allocation is based on the percentage of the approximate five acres being added to the permissible place of use for all the water rights as compared to the total diversion rate for the rights ($2\% \text{ of } 13.48 \text{ cfs} = 0.26 \text{ cfs}$), the actual fee is \$250 according to the Department's fee guidelines. Would you please have your office mail me a receipt for both checks covering the total fee.

Please call me at 733-0700 if you have any questions. Thank you for your attention to this matter.

Sincerely,

BARKER ROSHOLT & SIMPSON LLP

Travis L. Thompson

Enc.

cc: Mark Skaggs / Pat McCammon (Six S Ranch LLC)