



NORTHWEST

FARM CREDIT SERVICES

2225 W. Broadway, Suite A
Idaho Falls, Idaho 83402
(208) 552-2300 / Fax (208) 552-2305

RECEIVED

JAN 05 2006

Department of Water Resources
Southern Region

January 3, 2006

Idaho Department of Water Resources
Attn: Allen Merritt
1341 Filmore St. Suite 200
Twin Falls, ID 83301

Re: Edward Rosa
Transfer #72468

Dear Mr. Merritt:

Northwest Farm Credit Services (FCS) has a mortgage on the real property currently owned by Edward Rosa legally described as follows:

Township 5 South, Range 14EBM, Gooding County, Idaho
Section 13: NW1/4NE1/4
Section 12: W1/2SE1/4, NE1/4SE1/4

FCS is aware of the changes that Mr. Rosa is making to the property and the accompanying water rights and is not opposed to the proposed transfer. This change will allow Mr. Rosa to make improvements to his dairy facility and improve the income potential from the property.

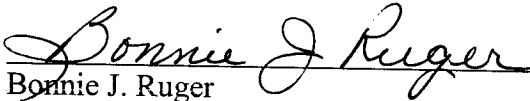
Please feel free to contact me at 552-2306 or 521-2700 if you have any questions concerning this matter.

Sincerely,

Brad Butters
Credit Branch Manager

STATE OF IDAHO)
)ss.
County of Bonneville)

On this 3rd day of January, 2006, before me personally appeared Brad Buttars, known to me to be an authorized agent of the corporation that executed the within instrument, and acknowledged to me that such corporation executed the same as its free act and deed; and on oath stated that he was authorized to execute said instrument.

_____

Bonnie J. Ruger
Notary Public for the State of Idaho
Residing at Blackfoot, ID
My commission expires 09/15/06

