

ZIONS AGRICULTURAL FINANCE

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Ames, Iowa 50010-6063
Facsimile: (515) 232-3002
Telephone: (515) 232-7310
(800) 641-9619
www.zionsag.com

December 8, 2005

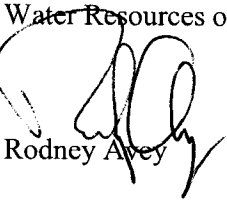
Mr. Cory Skinner
Southern Regional Office
Idaho Dept. of Water Resources
State of Idaho
1341 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

RECEIVED
DEC 12 2005
Department of Water Resources
Southern Region

Dear Mr. Skinner:

Re: Loan #900015100 – William F. Arkoosh

Zions Agricultural Finance, a Division of Zions First National Bank, the Servicer for the above referenced loan, now assigned to U.S. Bank Trust, hereby consents to the Amended Transfer no. 71639 filed with the Idaho Department of Water Resources on October 19, 2005.

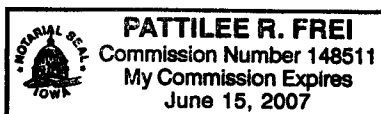

Rodney Avey

RA:prf

STATE OF IOWA)
 (SS.
COUNTY OF STORY)

On this 8th day of December, A.D. 2005, before me a Notary Public in and for said State, personally appeared RODNEY AVEY, to me personally known, who being by me duly sworn, did say that he is VICE PRESIDENT of **ZIONS FIRST NATIONAL BANK, a Utah corporation**, the Attorney-In-Fact of U.S. BANK NATIONAL ASSOCIATION, AS CUSTODIAN/TRUSTEE, named in the foregoing instrument; that no seal has been procured by said corporation, and that by authority of its Board of Directors said instrument was signed by said corporation in its capacity as Attorney-In-Fact of U.S. Bank National Association, as Custodian/Trustee, and the said RODNEY AVEY acknowledged the execution of said instrument to be the voluntary act and deed of said corporation in its capacity as the Attorney-In-Fact of U.S. Bank National Association, as Custodian/Trustee.

WITNESS my signature and official seal the day and year aforesaid, at Ames, Iowa.




Pattilee R. Frei
Notary Public in and for the State of Iowa
My commission expires June 15, 2007