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Department of Water Resources
Southern Region

May 26, 2005

Mr. Allen Merritt
Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301

Subject: Application for Transfer - Mountain View Land, LP

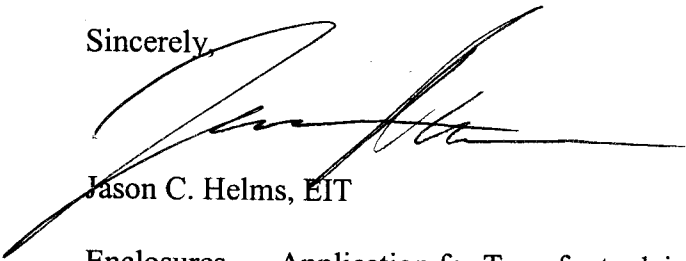
Dear Allen:

Please find enclosed two transfers designed to trade water rights between irrigation and dairy uses prepared on behalf of Mountain View Land Limited Partnership. The primary purpose is to provide more senior water rights to the dairy facility from the irrigated lands while moving the more junior current dairy rights to the irrigated lands.

I have prepared the transfers based on an even trade of consumptive use assuming the dairy rights are 100% consumptive and would be required to provide an average consumptive use of 2.58 acre-ft per acre based on Allen-Brockway consumption of sugar beets in the Minidoka Dam weather station area. ESPA mitigation analysis is included and shows no significant increased Snake River reach impacts associated with the two transfers.

If you have any questions or need additional information please don't hesitate to ask.

Sincerely,


Jason C. Helms, EIT

Enclosures Application for Transfer to dairy (36-16310)
Companion Transfer (36-7273B, 7460L, 13610, 13611)
ESPA Transfer Spreadsheet Results
LCO Worksheets (East, West & New Barn)
Sale Agreement (George & Marjorie - Mountain View)
FSA Report (7S, 25E, Sec 27 E ½)
Brockway Engineering Check # 5639 for \$740.⁰⁰

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