



1305 Albion Avenue
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Burley, Idaho 83318
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October 20, 2005

Jim Stanton
Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, Id. 83301-3380

RECEIVED
OCT 21 2005
Department of Water Resources
Southern Region

RE: Mountain View Land, LP

Dear Mr. Stanton:

We have in our receipt a copy of two corrected Applications for Transfer of Water Right regarding Mountain View Land, LP. The application transfers were completed by Brockway Engineering on behalf of Mountain View Land. The two transfer requests is to change the nature of use of 65 acres of irrigation water rights to dairy use at the existing dairy facility, while the other transfer is designed to provide flexible water management of the remaining 199 acres of irrigation water rights.

Farm Credit Services, as mortgage holder on the both of the real properties describe within the transfer request, does not object for customer's request for the transfers. The completed transfers will enhance the dairy property operation while still allowing sufficient water to the farm parcel property. Please accept this letter as Farm Credit's consent to the amended Applications for Transfer.

It is also Farm Credit's opinion, that the property comprising of the prior home of Steve and Brent Whitesides parents, has been deeded out of the Marjorie Whiteside's estate and back to Steve and Brent Whitesides. The title search completed with Farm Credit's most recent mortgage recorded September 12, 2005, does not show any evidence of property remaining under the estate. Should there be any questions, please give me a call.

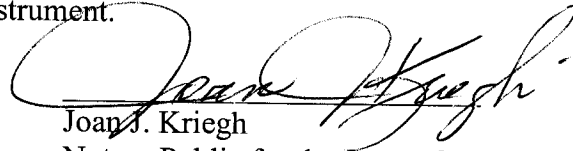
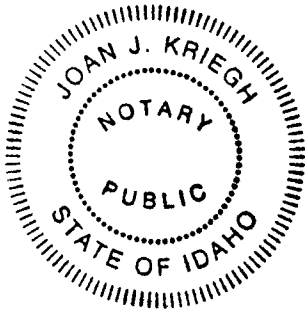
Sincerely,

Robert E. Blakeslee
Burley Branch Manager
NW Farm Credit Services

CC: Mountain View Land

STATE OF IDAHO)
)ss.
County of Cassia)

On this 20 day of October 2005, before me personally appeared Robert E. Blakeslee, known to me to be an authorized agent of the Northwest Farm Credit Services, FLCA 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 Robert E. Blakeslee was authorized to execute said instrument.

A handwritten signature in cursive script, appearing to read "Joan J. Kriegh", written over a horizontal line.

Joan J. Kriegh
Notary Public for the State of Idaho
Residing at Burley, ID
My commission expires 01/01/2010