

Memo

FROM: Keith C. Wilson

September 6, 2005

TO: Transfer File 71482 Marsh Center Irrigating Co.

RE: Fee calculations

This transfer moves shares of Marsh Center Irrigating Co. owned by Norman Lish. Norman Lish owns 113.8 shares out of 2141.72 shares equal to 0.053534864 of the rights of Marsh Center Irrigating Co.

Fee Calculation:

$$(0.053534864)(42.66 \text{ cfs}) = 2.67 \text{ cfs}$$

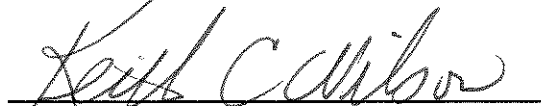
However this transfer is only moving 80 acres out of the 3220.2 acres under Marsh Center Irrigating Co.

$$(80) \div (3220.2 \text{ ac}) = 0.024843177 \text{ of the total rights}$$

$$(42.66 \text{ cfs})(0.024843177) = 1.06 \text{ cfs}$$

Filing fee for 1.06 cfs is \$290.00

This transfer should not require statewide advertising for only 1.06 cfs of the rights to be transferred.



Keith C. Wilson
Senior Resource Agent