

**NORTH SIDE CANAL COMPANY**

921 North Lincoln • Jerome, Idaho 83338 • (208) 324-2319

August 5, 2005

IDWR

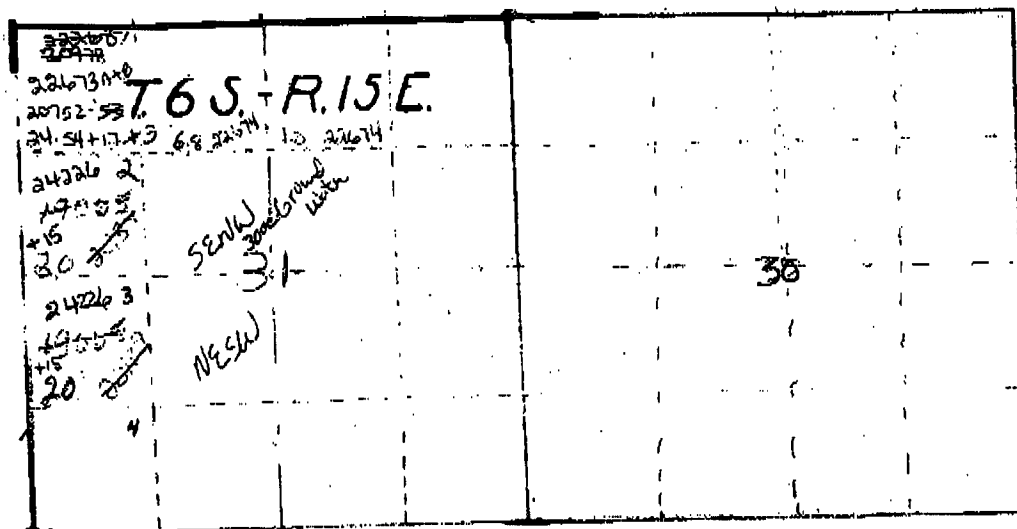
Attn: Allen Merritt

Twin Falls, Idaho 83303

(fax) 736-3037

Dear Allen:

North Side Canal Company was asked by Mr. Faulkner owner of Diamond A Livestock, Inc. to comment on Section 30, Township 6 South, Range 15 East, B.M., Gooding County. The section in question does not show any NSC water shares ever being appurtenant. See below a copy of NSC plat on the above section:



If you have any questions, feel to call.

Sincerely,

Terry Walters