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RECEIVED

JUL 05 2005

Department of Water Resources
Eastern Region

Attorneys for Twin Falls Canal Company and North Side Canal Company

**BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO**

IN THE MATTER OF APPLICATION)
FOR TRANSFER NO. 71616)
(in the name of Howard Taylor & Sons, Inc))
)
_____)

**NOTICE OF WITHDRAWAL OF
PROTEST**

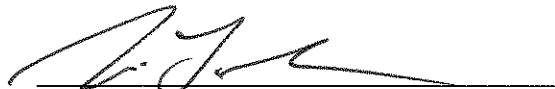
TWIN FALLS CANAL COMPANY and NORTH SIDE CANAL COMPANY
(hereinafter "Canal Companies"), by and through their attorneys of record, BARKER
ROSHOLT & SIMPSON LLP, hereby file this *Notice of Withdrawal of Protest* to the approval of
the above-numbered application for transfer filed by Howard Taylor & Sons, Inc. ("Applicant").
The bases for the withdrawal of the protest are as follows:

1. Counsel for the Canal Companies and the Applicant have discussed relevant information relating to the transfer application, including the ESPA analysis performed by Brockway Engineering. Based upon these discussions it is clear the number of irrigated acres after the transfer will not exceed the existing water rights.
2. In addition, the application apparently results in an increased impact in depletion to the Snake River of approximately 2.5%, and IDWR apparently accepts these results without

mitigation since it falls below 5%. Although the Canal Companies do not agree with IDWR's 5% threshold, and reserve the right to dispute this procedure in future applications for transfer and permit, after reviewing the transfer analysis performed, the Canal Companies are satisfied with that analysis for purposes of withdrawing their protest to this specific application for transfer.

DATED this 1st day of July 2005.

BARKER ROSHOLT & SIMPSON LLP


Travis L. Thompson

Attorneys for Twin Falls Canal Company and
North Side Canal Company

CERTIFICATE OF SERVICE

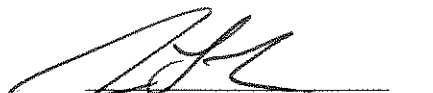
I hereby certify that on this 1st day of July, 2005, I served a true and correct copy of the foregoing *Notice of Protest*, by facsimile and by depositing same in the United States mail, postage prepaid, addressed to the following:

Roger Warner
IDWR, Eastern Region
900 N. Skyline Dr., Suite A
Idaho Falls, Idaho 83402-1718

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