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Samuel Kaufman (1921-1986)

May 17, 2005

Lori Graves
Department of Water Resources
Western Regional Offices
2735 Airport Way
Boise, Idaho 83705-5082

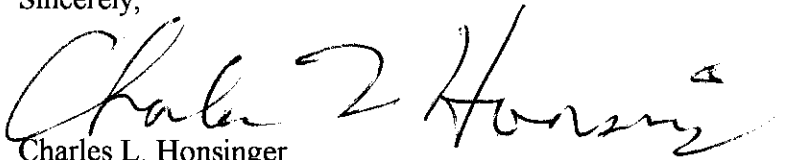
Re: Second Amended Application for Transfer filed by The Terteling Company, Inc.

Dear Lori:

Per our recent conversations, please evaluate the above referenced application to transfer water rights on the basis of water right nos. 63-12, 63-13 and 63-15 as approved pursuant to transfer no. 68558 dated October 9, 2002. It is my understanding that the processing of the above-referenced transfer will move quickly once you receive this correspondence.

Please contact me with any questions or concerns.

Sincerely,


Charles L. Honsinger

cc: Tom Terteling
Ed Squires