



Farm Credit Services

105 SW Main
P.O. Box 10
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December 10, 2004

Department of Water Resources
900 North Skyline Drive
Idaho Falls, Idaho 83402

RECEIVED

DEC 14 2004

Department of Water Resources
Eastern Region

Re: Pancheri, Inc.

Dear Sirs:

Pancheri, Inc. notified us that they are requesting a change in point of diversion and use of the following water right numbers:

33-00032A
33-00033A
33-00035A
33-02060A

We have lien on these water rights. We consent to this transfer. Please let me know if you have any questions. Thank you.

Sincerely,

W. Gordon Wankier
Branch Manager

cc: Pancheri, Inc.