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RECEIVED
DEC 30 2004
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**

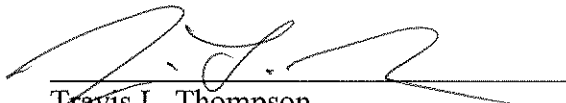
IN THE MATTER OF APPLICATION	)	
FOR TRANSFER NO. 71098	)	
in the name of BARRY J. CHRISTENSEN	)	NOTICE OF WITHDRAWAL
(water right nos. 35-2313B, 35-2110,	)	OF PROTEST
35-2080, 35-2722, 35-7095E, and 35-7778)	)	
_____	)	

TWIN FALLS CANAL COMPANY and NORTH SIDE CANAL COMPANY
(hereinafter "Canal Companies"), by and through their attorneys of record, BARKER
ROSHOLT & SIMPSON LLP, hereby withdraw their *Notice of Protest* to the approval of the
above-numbered application for transfer filed by Barry J. Christensen.

The Canal Companies have reviewed the ESPA groundwater model transfer spreadsheet
analysis and agree with the conclusions reached therein.

DATED this 29th day of December 2004.

BARKER ROSHOLT & SIMPSON LLP

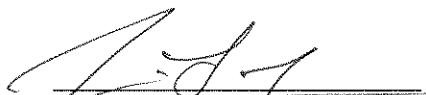

Travis L. Thompson

Attorneys for Twin Falls Canal Company and
North Side Canal Company

CERTIFICATE OF SERVICE

I hereby certify that on this 24th day of December, 2004, I served a true and correct copy of the foregoing *Notice of Withdrawal of Protest*, by depositing same in the United States mail, postage prepaid, addressed to the following:

Barry J. Christensen
1198 West 125 North
Blackfoot, Idaho 83221


Travis L. Thompson