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Arthur W. Holden
(1877-1967)
Sage Willow
Department of Water Resources
Terry L. Crapo
(1939-1982)
William S. Holden
(1907-1988)

Of Counsel
Fred J. Hahn

April 28, 2004

Idaho Department of Water Resources
1301 N. Orchard
Boise, ID 83706

Re: Applications for Transfer Nos. 4221, 4222, 4223, 4224, 4225, 4226, and 4227
In the name of Sage Willow, Inc.

Dear Ladies and Gentlemen:

We are writing this letter pursuant to the agreement between Sage Willow, Inc., James Mays, Mays Land and Livestock, and Blaine County Canal Company, to revoke the withdrawal by Sage Willow, Inc., dated June 20, 2003, of the above referenced Applications for Transfer.

Yours very truly,



Kent W. Foster

c: Michael Creamer