

**SPF**

Water Engineering, LLC
water resource consultants

April 25, 2004

Dan Nelson
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705

Subject: Two Applications for Transfer - Water Right Number 63-31213 (Chris Doyle)

Dear Dan:

In response to Item No. 1 in your letter of April 14, we have prepared a map showing the location of the acres being retired from irrigation under the two referenced applications for water right transfer.

Also attached are the responses obtained from Darin Taylor to Items 2 through 4 of the letter.

Please contact me with any questions.

Sincerely,

Terry M. Scanlan, P.E.

Cc: Dave Buich
Chris Doyle
Darin Taylor