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December 21, 2001

VIA US MAIL

Steve Lester
Western Region Director
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

Re: Amended Transfer Applications and Water Bank Application For
Water Right Nos. 61-74247 and 61-7195A.
Our File: 6175-1

Dear Mr. Lester:

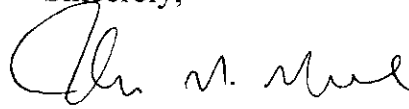
I am enclosing amended versions of Applications for Transfer for water rights 61-7424 and 61-7195A and a Water Bank Application for water right no. 61-7424 that incorporate the changes we discussed. Please let me know immediately if you need anything else to process these Applications, or if you need additional copies. We hope that you will be able to publish notice of the Applications very soon.

Fortunately, the forfeiture review for both water right involved in these Applications is a straightforward process. First, as detailed in the explanatory exhibit attached to all the Applications, these transfers are really nothing more than an exchange of priority dates. The irrigations systems and the consumptive use footprints for the two rights will not change in any way because of the transfer. Second, both rights were licensed in November 1995 after a 1995 field exam. At that time, both rights at issue in these Applications were enrolled in a various federal cropland set aside programs. The transfers were originally filed in 1999, foreclosing any opportunity for five years of nonuse.

Steve Lester
December 21, 2001
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Thanks for your attention to this, and, again, please call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "John M. Marshall". The signature is fluid and cursive, with the first name "John" being the most prominent.

John M. Marshall

JMM/tns

Enclosures

cc: William H. Redd

David R. Palfreyman

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