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DEPARTMENT OF  
WATER RESOURCES

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES  
P.O. Box 83720  
Boise, Idaho 83720-0098

Att: Lewis Rounds, Watermaster  
Water District 120

April 29, 2005

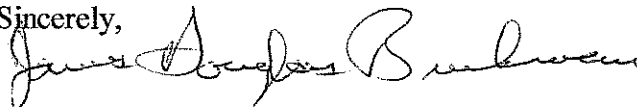
Re: Right Numbers 35-10313, 35-8869

Mr. Rounds,

As a member and shareholder, I join in claiming the benefit of Idaho Code 42-228, in that the water we are pumping through the affected license is nothing more than recovering ground water resulting from irrigation under the irrigation works of the People's Canal Company for further use on the lands of said Canal Company to which its water rights are appurtenant. In addition to this right, we are exploring and may obtain authority with the Department of Water Resources, for a mitigation plan, which is similar to that authorized for the Aberdeen Springfield Canal Company wells.

For these reasons, I too, do not believe we are required to participate in any replacement water through your or any other mitigation plan, nor do we believe we are required to curtail any of our pumping.

Sincerely,



James Douglas Burkman