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DEPARTMENT OF
WATER RESOURCES

CONSOLIDATED FARMERS CANAL CO.

3215 North 2000 West
Rexburg, ID 83440

November 1, 2013

Mr. Gary Spackman, Director
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

Dear Director Spackman:

The Consolidated Farmers Canal Co. is satisfied with the present accounting system that has been used for many years. We continue to support the system of how water is counted or credited toward the fill of water rights in the federal reservoirs in Water District 01.

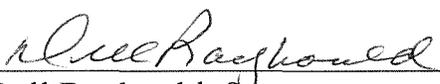
Thank you for your consideration in this matter.

Yours truly,

CONSOLIDATED FARMERS CANAL CO.



R. Gene Peterson, President



Dell Raybould, Secretary