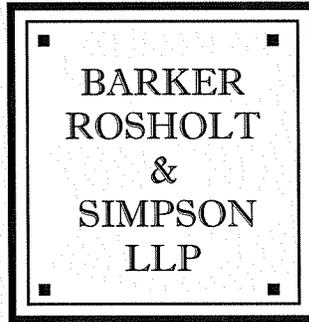


*John A. Rosholt
Albert P. Barker
John K. Simpson
Travis L. Thompson
Shelley M. Davis
Paul L. Arrington
Scott A. Magnuson
Sarah W. Higer*



195 River Vista Pl., Suite 204
Twin Falls, ID 83301-3029
(208) 733-0700 telephone
(208) 735-2444 facsimile

1010 W. Jefferson St., Suite 102
P.O. Box 2139
Boise, ID 83701-2139
(208) 336-0700 telephone
(208) 344-6034 facsimile
brs@idahowaters.com

Travis L. Thompson
tlt@idahowaters.com

April 8, 2014

RECEIVED
APR 10 2014
DEPARTMENT OF
WATER RESOURCES

Director Gary Spackman
Idaho Dept. of Water Resources
322 E. Front St.
P.O. Box 83720
Boise, Idaho 83720-0098

Re: Rangen Call / A&B Irr. Dist. Mitigation Plan CM-MP-2014-002

Dear Director Spackman:

This firm represents the A&B Irrigation District on various matters. At the District's request we are writing concerning the above-referenced matter.

Yesterday, A&B and Rangen, Inc. filed a *Joint Stipulation* regarding the District's mitigation plan for certain junior priority enlargement water rights. Given the mitigation actions outlined and Rangen's acceptance, it is A&B's position that the mitigation plan should be approved without delay and that A&B should be allowed to irrigate the acres identified in the enlargement water rights for the 2014 irrigation season. Further, A&B does not believe it is necessary to file a motion for stay of curtailment as IGWA did for purposes of its members' junior priority water rights. However, A&B will take what action is necessary given the urgency of the irrigation season.

Since A&B intends to begin delivering water next week, please confirm that A&B is authorized to deliver water to the acres covered by the enlargement water rights as soon as possible. Please advise if you have any questions. We look forward to your prompt response.

Sincerely,

BARKER ROSHOLT & SIMPSON LLP

Travis L. Thompson

Director Gary Spackman
April 8, 2014
Page - 2

cc: Dan Temple, A&B
Justin May
Garrick Baxter