

Exhibit 15

Barfield, Dave

From: Barfield, Dave
 Sent: Tuesday, June 01, 2004 4:09 PM
 To: Pope, David L.; Rolfs, Lee; Dale Book; 'John B. Draper'
 Cc: Austin, George
 Subject: RRC: Deliveries from Harlan County / HC evap charge

David and others,

I would like to briefly discuss this tomorrow morning as well, if there is time.

Do we wish to raise this issue at the RRCA work session as it increasingly appears that there will not be any deliveries from HC this year.

David

George has been working, as part of the Engineering Committee work, on the determination of Harlan County net evaporation and its split between Kansas and Nebraska, based on the Settlement. The settlement states the following:

"The total annual net evaporation (Acre-feet) will be charged to Kansas and Nebraska in proportion to the annual diversions made by the Kansas Bostwick Irrigation District and the Nebraska Bostwick Irrigation District during the time period each year when irrigation releases are being made from Harlan County Lake. In the event Nebraska chooses to substitute supply for the Superior Canal from Nebraska's allocation below Guide Rock in Water-Short Year Administration years, the amount of the substitute supply will be included in the calculation of the split as if it had been diverted to the Superior Canal at Guide Rock."

For 2003, it is approx. 38% Kansas and 62% Nebraska.

If no water is delivered from HC in 2004, I am not sure how the split will be done. Here are some options:

- Based on some average of years
- Based on diversions during the irrigation season, even though there are no irrigation deliveries.
- 51.1/48.9
- 50/50
- other

However, if KBID requests water this summer from HC and NBID does not, it will reduce or eliminate NE share of HC net evaporation. At 20,000-25,000 AF, that will result in a significant losing of their compliance requirements.

I think we need to apprise Kenny and his Board of this implication as they consider this matter.

David Barfield

40 = 80
 40
 48.9

