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RECEIVED
MAR 06 2006
DEPARTMENT OF
WATER RESOURCES

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March 2, 2006

Kara A. Alder
Idaho Department of Water Resources
322 E. Front St.
PO Box 83720
Boise, ID 83720-0098

RE: Change in Water Right Ownership for Water Rights of Michael J. Boran

Dear Ms. Alder:

You were recently kind enough to change the name of the owner of a number of water rights to that of Michael J. Boran in Naples, Florida, pursuant to a Notice of Change of Water Rights Ownership form we had submitted. In your letter of January 31, 2006, you indicate that Water Right No. 35-47 has not yet been decreed and is still pending in the Adjudication. You indicated you had requested a refund and we will try to be patient until that arrives.

In the meantime, even though the right has not been decreed, we assume that the ownership record should have been changed to reflect Mr. Boran's name on the water right in the ongoing Adjudication proceeding. From our review of the Internet records, it does not appear that this has been accomplished and we wonder if there is something else we need to do in order to complete that item.

We will look forward to hearing from you as soon as it is convenient.

Yours very truly,



Kent W. Foster