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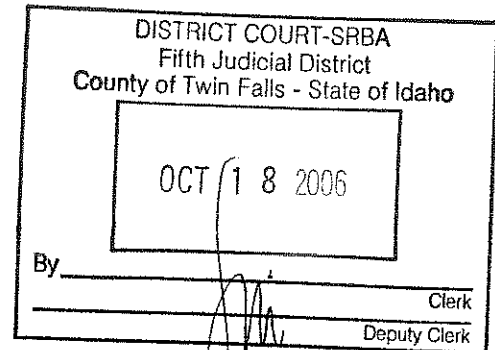
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October 16, 2006

Special Master Bilyeu
Snake River Basin Adjudication Court
PO Box 2707
Twin Falls, ID 83303-2707



RE: Subcase Nos. 31-335A, 31-372 and 31-4009 (Lundholm)

Dear Special Master Bilyeu:

We understand the Lundholms met with Mr. Ernie Carlsen of the Eastern Region office of IDWR and worked out the remaining details regarding the above referenced subcases earlier this month. Standard Form 5 Stipulations were prepared to reflect the final agreements and the Lundholms brought them to our office and reviewed them with Mr. Robert L. Harris in my absence. At the request of the Lundholms, Mr. Harris signed and initialed the SF 5s and we understand they have now been filed with the court.

This letter will just confirm our understanding that these Subcases have been resolved and are now ready for your final review and recommendation for Partial Decree. Thank you for your kind consideration in this matter.

Yours very truly,

Kent W. Foster

c: Carl Lundholm
Candice McHugh