

Law Offices of
MARTIN & ESKELSON, PLLC

Stephen E. Martin, Email: semartin@onewest.net
Scott P. Eskelson, Email: seskelson@onewest.net

P.O. BOX 3189
IDAHO FALLS, ID 83403-3189
PHONE: (208) 523-6644
FAX: (208) 522-0791

OFFICES:
425 S. HOLMES
IDAHO FALLS, ID 83401

October 21, 2005

Cindy Bird
Idaho Department of Water Resources
15 West Center Street
Soda Springs, ID 83276

Re: Kevin Toner

Dear Ms. Bird:

I am writing in response to your earlier letter of September 28, 2005. Per our conversation, you had provided a response date extension to October 21st. Since I am mailing this today, I believe we are filing on a timely basis.

Enclosed will be the following:

1. An additional fee of \$45.00 as we discussed.
2. Notice of Claim to a Water Right for Right No. 24-4021.
3. Notice of Change of Water Right Ownership for Right No.'s 24-4000, 24-4018 and 24-4022.
4. Amended Notice of Claim to a Water Right Acquired under State Law for Right No. 24-4018.
5. A copy of a preliminary plat map which shows thereon the property acquired by Mr. Toner and Ms. Thondon.

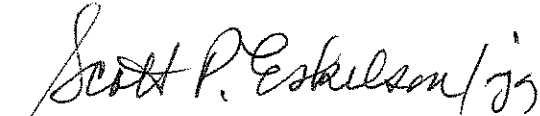
Should you need any further information, I would suggest you contact me. I think in that manner I will be able to respond more than having correspondence go clear to New

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York and then asking Mr. Toner to contact me. I will, of course, keep Mr. Toner advised as my client.

Again, my thanks for my cooperation and courtesies extended thus far.

Very truly yours,


Scott P. Eskelson

Enclosures

cc: Kevin Toner (via e-mail)

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