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DEC 29 2006

DEPARTMENT OF
WATER RESOURCES

Liberty Park Irrigation Co., Inc.
c/o Nick Thomason
5293 South 4300 West
Rexburg, ID 83440

RECEIVED

December 27, 2006 JAN 10 2007

Department of Water Resources
Eastern Region

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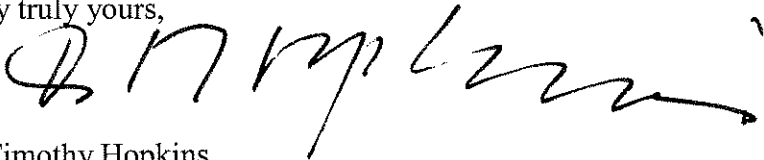
CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Dear Mr. Thomason:

You will find enclosed important information from the Idaho Department of Water Resources with respect to the water rights of the Liberty Park Irrigation Co., Inc. This information has been mistakenly sent to this office and we therefore forward it to you and for your attention. Please note that there are deadlines indicated for your response to the recommendation with respect to your water rights.

Your questions concerning this matter should be directed to the Department. However, if there are matters with which we can be of assistance, please let us hear from you.

Very truly yours,


C. Timothy Hopkins

CTH:cs
enclosure
cc: Idaho Department of Water Resources

SCANNED

JAN 04 2007