

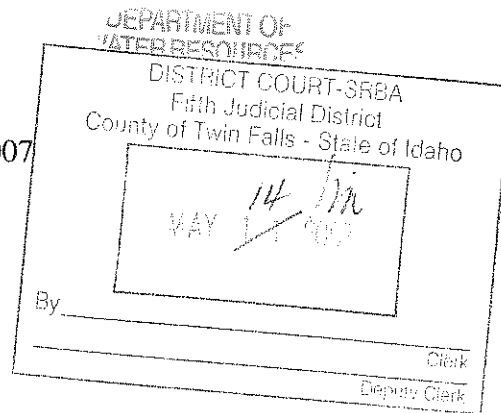
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RECEIVED
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May 11, 2007



Special Master Brigitte Bilyeu
SRBA Court
P. O. Box 2707
Twin Falls, ID 83303-2707

Re: *Gary & Helen DeMoss's Objections to
Idaho Power Water Right Nos. 37-2128, 37-2471, 37-2472, 37-20709, 37-20710*

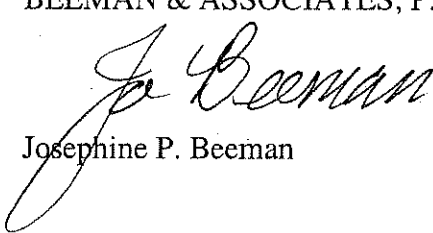
Dear Special Master Bilyeu

On March 10, 2006, the DeMosses filed objections to above-listed five water rights.

On May 10, 2007, my office contacted Janet Connell of your office and ascertained that you do not require that a party file objections to the Amended Director's Reports in order to reserve the original objections. For the record, please note that the DeMosses intend to go forward with these five original objections.

Sincerely,

BEEMAN & ASSOCIATES, P.C.


Josephine P. Beeman

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cc: IPCo Water Rights Service Lists