



State of Idaho

DEPARTMENT OF WATER RESOURCES

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EASTERN REGION

March 31, 2008

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

ROCK & WATER CAPITAL PARTNERS LLC
115 2ND AVE
DECATUR GA 30030

RE: Notice of Change of Water Right Ownership (NCO) for 27-85 & 27-11992
and Notice of Completed Administrative Proceeding (NCAP)

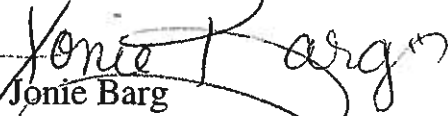
Dear Sir/Madam:

The Idaho Department of Water Resources (IDWR) acknowledges receipt of an NCO changing the right holder for the above referenced water right(s). Based on this NCO, IDWR water right records for the Snake River Basin Adjudication (SRBA) have been updated.

Furthermore, as directed by the SRBA Court, this office mailed a copy of the updated water right record(s) to each party listed on the enclosed NCAP. The intent of this mailing is to ensure each party has a current record of water right(s) as recorded in the SRBA.

Please feel free to contact me if you have any questions concerning this matter.

Respectfully,


Jonie Barg
Office Specialist II

Enclosure