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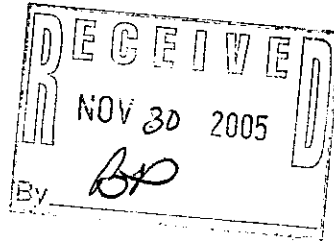
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November 28, 2005



Cindy Bird
Idaho Department of Water Resources
15 W. Center St.
Soda Springs, ID 83276

RE: Nevada Rock & Sand Company - Notice of Claim to a Water Right No. 24-4010

Dear Ms. Bird:

It is our understanding that a Notice of Claim to a Water Right has recently been filed, not for claim 24-4010, but for the storage reservoir that receives the water from Aleman Springs and has been used for the irrigation of the same property as the water under claim number 24-4010. We have obtained from Mr. Alden Stewart an Affidavit recounting his knowledge regarding the construction of the dike and reservoir in 1962 and 1963.

If there is not a claim already filed for this right, please advise us and we will see that one is filed to cover the irrigation storage impounded in this small reservoir. Thank you for your kind attention to this matter.

Yours very truly,

A handwritten signature in cursive script, appearing to read "Kent W. Foster".

Kent W. Foster