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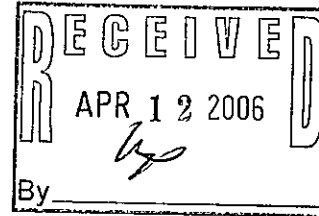
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April 11, 2006

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

RE: Notice of Claim to a Water Right on Behalf of Nevada Rock & Sand Co.

Dear Ms. Bird:

We are enclosing with this letter a revised Notice of Claim with three (3) accompanying affidavits. We apparently sent our check for the filing fee and the late fee, in the amount of \$100.00 with our transmittal letter enclosing the first version of the claim on December 27, 2005.

Yours very truly,

Kent W. Foster

Enclosures

c: Nick Spencer, Deputy Attorney General, IDWR

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