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February 18, 2011

RECEIVED
FEB 22 2011
DEPARTMENT OF
WATER RESOURCES

Vicki Kelly
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

**Re: Subcase Nos. 37-496B & 37-497B (Lufkin), 37-539J (Brandman),
37-685C (Silver Creek), 37-14278 (Shoemaker)**

Dear Vicki,

Enclosed are the SF5s in the above subcases that have been signed by Albert Barker. If you have any questions, please let us know.

Very truly yours,

BARKER ROSHOLT & SIMPSON LLP

Sue Estes, Assistant to
Albert P. Barker

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Enclosures