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WATER RESOURCES
WESTERN REGION

MOORE SMITH BUXTON & TURCKE, CHARTERED

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January 10, 2014

Kay Walker
Idaho Department of Water Resources
Western Region
2735 Airport Way
Boise, ID 83705-5082

Re: Withdrawal of Change of Ownership Form for Mark McDonough to Bruce Smith

Dear Kay:

Scott King of SPF Engineering filed a Notice of Change of Ownership form for me in October or November 2013. I understand that IDWR has not completed processing that ownership change. There has been a change in circumstances since the filing so it will not be necessary to change the ownership from Mr. McDonough to me, and I am withdrawing that Notice.

Thank you for your help on this.

Sincerely,

MOORE SMITH BUXTON & TURCKE, CHARTERED



Bruce M. Smith

BMS/kmd