



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Web Site: www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

May 15, 2012

SHELLEY M DAVIS
BARKER ROSHOLT & SIMPSON LLP
PO BOX 2139
BOISE ID 83701-2139

RE: Notice of Change in Ownership of Water Right Nos. 65- 585, 65-586, 65-587,
& 65-7094

Dear Ms. Davis:

The Department of Water Resources acknowledges receipt of your Notice of Change in Water Right Ownership. Our review of your identified the need for some clarification before we can process the change.

Water Right Ownership: The Deed attached to the Ownership Change does not validate ownership for Emerald Forest Products, Inc. and per the Idaho Secretary of State Renewable Energy of Idaho Inc was dissolved in March 2010. Richard Vinson is currently President of Emerald Forest Products, Inc. and was President of Renewable Energy of Idaho Inc. at the time of the purchase. IDWR requests documentation of succession of title from Renewable Energy of Idaho Inc to Emerald Forest Products, Inc. to add "and/or Emerald Forest Produces, Inc" as an owner. IDWR can complete the ownership on water right 65-7094 and a portion of 65-586 as supported in the deed but owner would be Renewable Energy of Idaho Inc. a dissolved business requiring additional fees to change ownership to Emerald Forest Products, Inc. at a future date.

Water right 65-586 has a specified point of diversion, nature of use and place of use. If you plan on changing any of these elements including adding a new point of diversion, then an Application for Transfer on your portion of this right is required. If you do not plan on changing any elements on your water right, then no further action is required at this time.

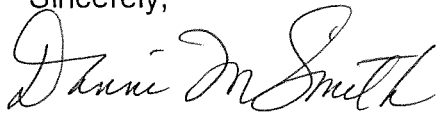
Plat of Property Map and deed attached to your Change of Ownership does not support the change of ownership on water rights 65-585 or 65-587. Additional documentation will be required for IDWR to proportionally split these rights or confirm total ownership on these rights.

Because the Department cannot process the ownership change without proper documentation, we are returning the original Change of Ownership without any action. If we do not receive a corrected or amended Change of Ownership, or original document with additional information requested by June 18, 2012 IDWR will refund fees paid on receipt #C095186. If you wish to not pursue the Change of Ownership at this time contact IDWR for an earlier refund of fees.

Please note that Section 42-248, Idaho Code, requires you or the owner of this water right to maintain current ownership and address records on file with the department. Forms to file a change of ownership of a water right and/or a change in the address of the water right owner are available from any department office, or at the department's website at: www.idwr.idaho.gov.

Please feel free to contact the Department if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Danni M. Smith". The signature is fluid and cursive, with the first name "Danni" being more prominent.

Danni M. Smith
Technical Specialist II
(208) 287-4910

cc: Kyle Yearsley, Legal Dept. Boise Cascade LLC
Bruce Smith, Moore Smith Buxton & Turcke Chartered
Wilma Williams, Emerald Forest Products, Inc