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APR 28 2006

DEPARTMENT OF
WATER RESOURCES

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April 28, 2006

ZULMA VELAZQUEZ
Direct (208) 387-4219
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VIA HAND DELIVERY

Idaho Department of Water Resources
322 E. Front Street
Boise, Idaho 83720

Re: Notice of Change of Water Right Ownership

Dear Sir or Madam:

Attached please find the Notice of Change of Water Right Ownership and related documents from Potlatch Corporation to Potlatch Forest Products Corporation along with our check no. 30164 in the amount of \$400.00 for your filing fee.

If you have any questions, please feel free to contact me at the above telephone number.

Thank you for your assistance in this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "Zulma Velazquez".

Zulma Velazquez
Paralegal

Enclosures