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WATER RESOURCES
WESTERN REGION

Angela Grimm
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

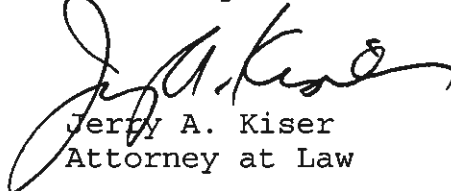
Re: Transfer Application of Sands LLC
Application No. 73847

Dear Ms. Grimm:

Pursuant to our previous conversations, this letter is to request the Department of Water Resources permit Sands LLC to withdraw the above-referenced transfer application and refund the application fee to the applicant. This request to withdraw the application is based on my understanding that the application will not be processed until such time as the Department has been provided either Deeds or an Order or Judgment of the Court establishing ownership of the water rights in Sands LLC. Based on this understanding, the application will be resubmitted at such time as Sands LLC can provide the requisite proof of ownership of the water rights, the subject of the transfer application. If the foregoing is not accurate, please let me know as soon as possible.

If you have any questions, please contact me.

Sincerely,



Jerry A. Kiser
Attorney at Law

JAK:jf
cc: Sands LLC
David Lloyd