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72-230R

February 11, 2009

David R. Tuthill, Jr.
Director
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

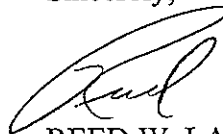
Re: *Thomson Creek Mining Company v. Idaho Department of Water Resources
Final Order Creating Sub-District No. 71*

Dear Mr. Tuthill:

Our office represents K.F. and Lillian B. Morgan Revocable Trust. We had in the past dealt primarily with one of the representatives of the trust, Ralph Dennis Kuttler. Unfortunately, Mr. Kuttler passed away in January. Ms. Morgan is still surviving and, however, her eye sight is very limited. With the above in mind, given the fact that we represent them, we would ask that in addition to the copies of any Water Resource documents that are sent to K.F. and Lillian B. Morgan Revocable Trust also be sent to the offices of Cooper & Larsen, Chartered, at the address provided above. Please send those documents to my attention.

Thank you in advance for your consideration of this matter.

Sincerely,



REED W. LARSEN

RWL/jf

cc: Cindy Kuttler
Lillian Morgan

05-280

Updated WR CR & D.W.