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OCT 15 2008

DEPARTMENT OF
WATER RESOURCES

MILLEMANN, PITTENGER, McMAHAN & PEMBERTON, LLP

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October 10, 2008

State of Idaho Department of Water Resources
Attn: Aaron Marshall
Water Allocation Bureau
P.O. Box 83720
Boise, ID 83720-0098

Re: Water Right No(s). 65-8702, 65-8703 and 65-22475

Dear Mr. Marshall:

This letter follows your voice mail on October 7th in response to my phone call on October 6th. As I mentioned, this firm now represents Tamarack Resort LLC regarding its water rights. Attached to this letter is a copy of a letter from Noreen Vaughan to Tamarack Resort LLC dated April 24, 2006, regarding a water supply bank lease for the above-referenced water right numbers. The purpose of this letter is to request an extension of said lease for another two (2) years, until December 31, 2010. Please let us know if there is anything else you need in order to extend the lease term, and please send your letter confirming the extension of the lease term directly to my attention. Thank you.

Sincerely,

Brian L. McMahon

BRIAN L. McMAHAN

BLM/mm
Enclosures
cc: Jean-Pierre Boespflug

COPY

5859-23



State of Idaho

DEPARTMENT OF WATER RESOURCES

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

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

APRIL 24, 2006

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

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APR 26 2006

TAMARACK RESORT LLC
JEAN-PIERRE BOESPFLUG
960 BROADWAY AVE SUITE 100
BOISE ID 83706

Givens Pursley, LLP

RE: WATER SUPPLY BANK LEASE TERM. WATER RIGHT NO(S). 65-
8702, 65-8703 AND 65-22475

Dear Lessor(s):

As requested in your letter, received by the Department of Water Resources ("department") on April 24, 2006, the department will retain the water right number(s) referenced above in Water Supply Bank. The right(s) will automatically be released from the bank on **December 31, 2008**, unless the rights are released earlier by the Water Resource Board, or upon request by the lessor. To change the term of the lease or to release the right(s) from the bank, the lessor must submit a request in writing to the department prior to the release date.

If you have questions, please feel free to contact me.

Sincerely,

Noreen Vaughan
Water Allocation Bureau

Cc: Jeffrey Fereday – Givens-Pursley