RINGERT CLARK
CHARTERED LAWYERS

Laura E. Burri
Jeffrey R. Christenson
David P. Claiborne
D. Blair Clark
S. Bryce Farris
Jon C. Gould
David Hammerquist
Charles L. Honsinger
James P. Kaufman
Jennifer Reid Mahoney
James G. Reid
Daniel V. Steenson

William F. Ringert, of Counsel
Allyn L. Sweeney, of Counsel
Samuel Kaufman (1921-1986)

December 31, 2007

Idaho Department of Water Resources
Northern Regional Offices
1910 Northwest Blvd., Suite 210
Couer d'Alene, ID 83814-2615

Re: Notices of Change of Water Right Ownership for water right nos. 94-7293 and 94-7329

Dear Sir and/or Madam:

On December 7, 2005, I submitted the above-referenced Notices of Change of Water Right Ownership together with supporting documentation on behalf of my client, The Terteling Company, Inc. Conformed copies of such Notices and supporting documents are enclosed herewith for your reference.

As of today, the Idaho Department of Water Resources water right database does not show such change. Would you please ensure that the change is accomplished, and notify me of the same?

Thank you. Please contact me with any concerns or questions regarding this matter.

Sincerely,

Charles L. Honsinger

enclosures

cc: A.J. Terteling (w/o enclosures)

Paperwork sent to S.O. 12/12/05 to Alta at that time
JKari Lynn