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MAR 23 2004

Department of Water Resources

SPECK & AANESTAD

A PROFESSIONAL CORPORATION

ATTORNEYS

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JAMES P. SPECK
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DOUGLAS J. AANESTAD
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March 18, 2004

Ms. Cynthia Bridge Clark
Idaho Department of Water Resources
1301 North Orchard Street
Statehouse Mail
Boise, Idaho 83720-9000

Re: Lease of Water Right No. 37-2627

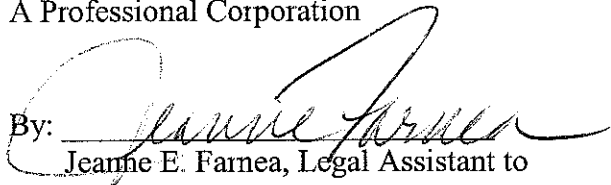
Dear Cynthia:

Enclosed you will find a completed W-9 Form for the above water right.

Please call if you have any questions or if anything further is needed. Thank you.

Sincerely yours,

SPECK & AANESTAD
A Professional Corporation

By: 

Jeanne E. Farnea, Legal Assistant to
James P. Speck

Enclosures

cc: Client w/o encl.

MICROFILMED

JUN 02 2004