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Robert E. Bakes, *of counsel*
Morgan W. Richards, *of counsel*

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Kirk R. Helvie, 1956-2003

US Bank Plaza Building
101 S Capitol Blvd 10th Fl
PO Box 829
Boise Idaho 83701 0829

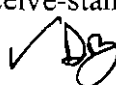
208 345 2000
800 422 2889
208 385 5384 Fax
www.moffatt.com

May 15, 2007
via Hand Delivery

Steve Lester
Water Rights Supervisor
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

**Re: Amended Winter Water Right Applications in the Name of Tree Top Ranches, LP
(Water Rights 63-32462, 63-32465, 63-32466, and 63-32467)**
MTBR&F File No. 22567.0

Dear Steve:

Enclosed please find an original and one copy of each of the Amended Applications for Permit for water rights 63-32462, 63-32465, 63-32466, and 63-32467, all in the name of Tree Top Ranches, LP. These amended applications are based upon our recent discussions concerning these four water rights. Please file the originals, receive-stamp the copies, and return the copies in the enclosed self-addressed, stamped envelope. ✓ 

Also enclosed please find copies of the comment letters sent to various agencies concerning the winter water right applications for permit. Please be advised that we have received no responses to any of these comment letters.

Thank you for your assistance in this matter and please let me know if you have any questions. In the event I am unavailable, please feel free to contact my paralegal, Tiffany Hudak. She can be reached at 385-5435.

Very truly yours,


Scott L. Campbell

SLC/tmh
Enclosures
cc: Larry Williams (w/encls.)

RECEIVED

MAY 15 2007

WATER RESOURCES
WESTERN REGION