

Moffatt Thomas

MOFFATT THOMAS BARRETT ROCK & FIELDS, CHTD.

Eugene C. Thomas
John W. Barrett
R. B. Rock
Richard C. Fields
John S. Simko
John C. Ward
D. James Manning
Gary T. Dance
Larry C. Hunter
Randall A. Peterman
Mark S. Prusynski
Stephen R. Thomas
Glenna M. Christensen
Gerald T. Husch
Scott L. Campbell
Robert B. Burns

Michael E. Thomas
Patricia M. Olsson
Bradley J. Williams
Lee Radford
Michael O. Roe
David S. Jensen
James L. Martin
C. Clayton Gill
Michael W. McGreaham
David P. Gardner
Julian E. Gabiola
Angela Schaar Kaufmann
Kimberly D. Evans Ross
Paul D. McFarlane
Jon A. Stenquist
Tyler J. Henderson

Jason G. Murray
Mark C. Peterson
Andrew J. Waldera
Tyler J. Anderson
Dylan B. Lawrence
Russell G. Metcalf
Benjamin C. Ritchie
Rebecca A. Rainey
Robert E. Bakes, *of counsel*
Morgan W. Richards, *of counsel*
Willis C. Moffatt, 1907-1980
Kirk R. Helvie, 1956-2003

FEB 23 2007
DEPARTMENT OF
WATER RESOURCES

February 20, 2007

Boise
Idaho Falls
Pocatello
Twin Falls

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

RECEIVED

FEB 21 2007

WATER RESOURCES
WESTERN REGION

Western Region
Idaho Dept. of Water Resources
2735 Airport Way
Boise, ID 83705-5082

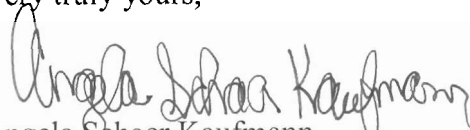
Re: **M3 Eagle, L.L.C.**
Water Right Nos. 63-22879, 63-22880 and 63-13548
MTBR&F File No. 22-373.0

Dear Sir or Madam:

Enclosed please find the Notice of Change in Water Right Ownership form for the above-referenced water rights. The form has been signed, and is accompanied by the pertinent Deeds as well as an Amendment of Registration of Foreign LLC, reflecting a name change of the owner of the waters.

We have also enclosed a filing fee in the amount of \$75.00, or \$25.00 per water right. If you have any questions, please do not hesitate to let me know.

Very truly yours,


Angela Schaar Kaufmann

ASK/jst
Enclosures