

SPECK & AANESTAD

A PROFESSIONAL CORPORATION

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May 7, 2007

RECEIVED

MAY 09 2007

DEPARTMENT OF
WATER RESOURCES

Ms. Emily Rushing
Idaho Department of Water Resources
322 E. Front St.
Boise, Idaho 83720-0098

**Re: Water Right Nos: 37-8608, 37-8609 and 37-8610;
Change in Ownership;
Smokey Dome LLC/Soldier Mt. Resort - 881/040039**

Dear Ms. Rushing:

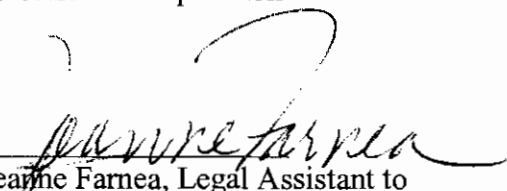
Enclosed please find our firm's check in the amount of \$75 to cover the processing fees for the above referenced change of ownership documents previously sent to your office. By email dated May 3, 2007, Brian Cox notified Mr. Speck of the need for this check to complete the processing.

Please call if you have any questions regarding this matter. Thank you.

Sincerely,

SPECK & AANESTAD
A Professional Corporation

By:


Jeanne Farnea, Legal Assistant to
James Speck

Enclosure