

FEB 02 2006

DEPARTMENT OF
WATER RESOURCES

SPECK & AANESTAD

A PROFESSIONAL CORPORATION

ATTORNEYS

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January 31, 2006

Kara Alder
Research Analyst
IDWR - State
322 East Front Street
P. O. Box 83720
Boise ID 83720**Re: Idaho Ranch LLC
Water Right No. 37-8143
Our File No.: 1067/040141**

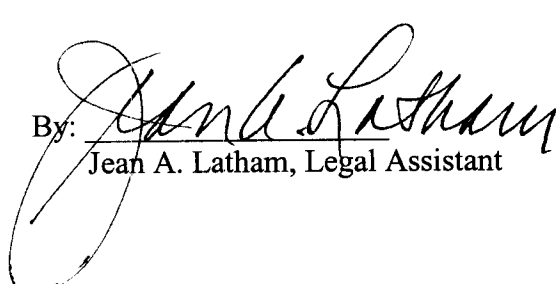
Dear Kara:

Per our telephone conversation of today I enclose our firm's check in the sum of \$75 as the remainder of the filing fee for splitting Water Right No. 37-8143.

Please call our office if you have any questions.

Thank you.

Sincerely yours,

SPECK & AANESTAD
A Professional CorporationBy: 
Jean A. Latham, Legal AssistantJPS:jal
Enclosures