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Department of Water Resources
Eastern Region

BEAR RIVER WATER USERS ASSOCIATION, INC.

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Cub River Canal Company
West Cache Canal Company
Bear River Canal Company

Carly Burton, Executive Director

December 21, 2006

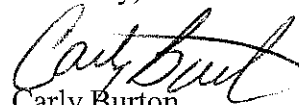
Mr. Roger Warner
Idaho Department of Water Resources
900 North Skyline Drive, Suite A
Idaho Falls, Idaho 83402-1718

RE: Letter of Concern Regarding Bear Lake West Applications #11-7399 and 11-7424

Dear Mr. Warner:

This letter of concern is in regard to the above referenced applications filed by Bear Lake West Property Owners Association, Inc. The Bear River Water Users Association received an advanced copy of the mitigation plan along with the applications which was very helpful in completing a review prior to the applications being filed. We appreciate this advanced information because it allowed for our timely review during the advertising period. The Association believes that the mitigation plan complies with the requirements under the State of Idaho to provide appropriate mitigation to protect downstream water interests. As long as the State of Idaho limits the two applications to a total use of 240 acre feet and the number of homes to 182 then the Association believes the applicant has complied with Idaho's requirements and limitations for use. In addition the Association would request that Applications 11-7530 and 11-7531 be withdrawn at this time.

Sincerely,



Carly Burton
Executive Director

cc: PacifiCorp
Bear Lake Watch