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— & —
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October 26, 2006

RECEIVED
OCT 27 2006
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Allen Merritt
IDAHO DEPARTMENT OF WATER RESOURCES
1341 Fillmore St., Ste. 200
Twin Falls ID 83301-3380

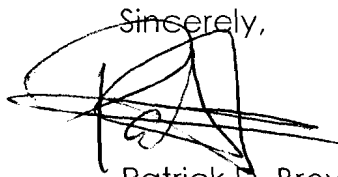
Re: **Bell**, Leo - Water Rights / Application for Permit No. 45-7745 (Forest
Service usage at Pomerelle)

Dear Mr. Merritt:

This is to inform you that I am no longer representing Leo Bell in the above
matter and will not be participating in any hearing.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to be "P. D. Brown", with a large, stylized flourish extending from the end of the signature.

Patrick D. Brown

/cb

cc: (see attached Certificate of Mailing)

CERTIFICATE OF MAILING

The undersigned hereby certifies that on the 26th day of October, 2006, (s)he served a true and correct copy of the within and foregoing document upon the following by depositing a copy thereof in the United States mail, postage prepaid, addressed to:

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Carrie Bell