(Send letter to Smith)

MOORE SMITH BUXTON & TURCKE, CHARTERED

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FACSIMILE COVER SHEET

DATE: October 6, 2006 RECIPIENT'S FAX: 525-7177

TO: Allen Merritt CLIENT:

RE: Attached letter

FROM: Bruce M. Smith/Debbie

NUMBER OF PAGES INCLUDING THIS COVER SHEET: ____

___ ORIGINAL WILL NOT BE SENT
___ ORIGINAL WILL BE SENT BY FIRST CLASS MAIL
___ ORIGINAL WILL BE SENT BY FEDERAL EXPRESS

ADDITIONAL COMMENTS:

Allen—can you explain to me what this letter is referring to. My client owns the ranch and the Luphers do not have any right to transfer my client's water rights but at this point I'm trying to figure out what this si about. Thanks Bruce

**********IMPORTANT MESSAGE**********

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TELEPHONE: (208) 324-2303
TELECOPIER: (208)324-3135
E-MAIL: FWMATTYS@CABLEONE.NET

October 3, 2006

of Water Resources
nt
more Street, Suite 200
alls, ID 83301-3380

Re: Transfers No. 72-7577, 72-7578, 72-7579, 75-7580 in the name of Mark and/or Joanne Lupher

ar Allen:

To follow up your request relayed to me through Jason Lee Helms, at Brockway Engineering, please d enclosed a copy of the Order of the Seventh Judicial District Court dismissing the state court actions arding aspects of the lease between my clients, the Luphers, who are the tenants, and the current property ners. This means that there are no longer current issues in litigation regarding the status of the lease eement under which my clients are currently operating.

Very truly yours,

FREDERICKSEN WILLIAMS MESERVY & LOTHSPEICH, LLP

ROBERT E. WILLIAMS

EW/ch
: Client
Bruce Smith
:\data\Lupher\IDWR 10-3-06.doc

Drawings

Appendix A