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WATER RESOURCES
WESTERN REGION

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November 9, 2005

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RETURN RECEIPT REQUESTED

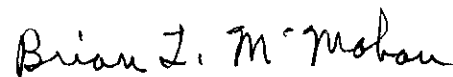
Idaho Department of Water Resources
2735 Airport Way
Boise, Idaho 83705-5082

Re: Boulder Irrigation Company Transfer Application

Dear IDWR:

Attached to this cover letter is Boulder Irrigation Company's Application for Transfer of Water Right. Also, attached is this firm's check in the amount of \$410.00 for the filing fees. Finally, attached is a copy of the first page of the Application. Will you please stamp that first page as received and then return that first page to us in the self-address stamped envelope which is enclosed for that purpose. If you have any further questions, please give me a call. Thank you.

Sincerely,



BRIAN L. McMAHAN

BLM/mm
Enclosures

cc: Linda Duncan w/enclosures
John Carey w/enclosures
David Carey w/enclosures