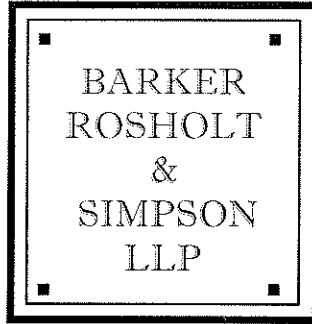


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March 17, 2006

Mr. Roger Warner
Eastern Regional Office
Idaho Department of Water Resources
900 N. Skyline Dr. Suite A
Idaho Falls, Idaho 83402-1718

RECEIVED
MAR 20 2006
Department of Water Resources
Eastern Region

Re: City of Blackfoot Transfer No. 72385 (Protest Fees)

Dear Roger:

I spoke with Sharla today regarding the remaining protest fees. Accordingly, please find enclosed a check for \$100 to cover the protest fees for American Falls Reservoir District #2, Milner Irrigation District, Minidoka Irrigation District, and North Side Canal Company. Roger Ling forwarded fees for his clients separately. Please let me know if you have any questions.

Sincerely,

BARKER ROSHOLT & SIMPSON LLP

Travis L. Thompson

Enc.

cc: Tom Arkoosh
Kent Fletcher