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RECEIVED

MAY 23 2005
DEPARTMENT OF
WATER RESOURCES

TELEPHONE
(208) 726-4421
FACSIMILE
(208) 726-0752

May 16, 2005

Mr. Allen Merritt
Idaho Department of Water Resources
1341 Fillmore, Suite 200
Twin Falls, Idaho 83301

RECEIVED
MAY 18 2005
Department of Water Resources
Southern Region

Re: *Smokey Dome LLC/Assignments of Permit and Assignment of Application for Permit;*
Our File No.: 881/040039

Dear Allen:

I represent Smokey Dome LLC which has recently acquired the Soldier Mountain Resort property in Camas County, Idaho. As part of that transaction three permits and one application for permit were assigned to my client. Enclosed you will find an original and one copy of each of the following:

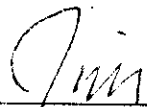
1. Assignment of Permit No. 37-8846;
2. Assignment of Permit No. 37-8857;
3. Assignment of Permit No. 37-8850; and
4. Assignment of Application for Permit No. 37-8859.

I have also included a check payable to the Department for \$100 to cover the required filing fees. Please have your secretary receipt date-stamp the copies and return them to me in the postage prepaid, self-addressed envelope, and call me should you have any questions.

Thank you.

Sincerely yours,

SPECK & AANESTAD
A Professional Corporation

By: 
James/P. Speck

JPS/jef
Enclosures
cc: Chuck Hill