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BOISE, IDAHO 83702

RECEIVED

MAY 11 2004

WATER RESOURCES
WESTERN REGION

FRANK W. STOPPELLO
JERRY A. KISER
F. MATTHEW STOPPELLO

TELEPHONE (208) 336-1020
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May 10, 2004

Lori Graves
Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705

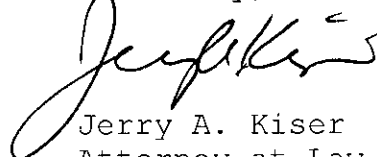
Re: Pinewood Lakes, LLC -- Application for
Permit/Transfer of Water Right for
Groundwater Recharge Mitigation

Dear Lori:

Pursuant to our telephone conversation on Friday, May 7, 2004, I am enclosing an Application for Transfer of Water Right to replace the previously submitted Application which named as the Applicant, Middleton Mill Ditch Company. This revised Application correctly identifies Middleton Irrigation Association, Inc. as the Applicant, and the right to be transferred as 63-00198AC. I apologize for the prior error regarding the correct canal company's water right appurtenant to Pinewood Lakes Subdivision. As we discussed, it is my understanding that you will provide Exhibit A to this Application which will consist of the recommendation for water right 63-00198AC as recommended in the Director's Report. Also, please be advised the members of the Board of Directors for the Middleton Irrigation Association, Inc. are Gary Olson, Chairman of the Board and, Sam Rosti and Herb Quenzer, Board Members.

If you need additional information or if I can be of further assistance, please feel free to contact me.

Sincerely,



Jerry A. Kiser
Attorney at Law

JAK:jf
Enclosure
cc: Steve Hannula (w/enc.)
Middleton (w/enc.)

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PIONEER DITCH COMPANY

April 30, 2004

To Whom it May Concern:

NEITHER PINWOODS LAKES NOR DEAN SORENSON HAVE ANY SHARES OR PAY ANY ASSESSMENTS TO PIONEER DITCH COMPANY, STAR, IDAHO FOR THE PROPERTY LOCATED AT 4N, 1W, SEC18, ADA COUNTY. .

Sincerely,



Marie Kuenzli
Bookkeeper, Pioneer Ditch Company, LTD.