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August 17, 2007

Shelley Keen
Idaho Department of Water Resources
322 E. Front Street
PO Box 83720
Boise, Idaho 83720-0098

uA
RECEIVED
AUG 20 2007
DEPARTMENT OF
WATER RESOURCES

RE: Boise Cascade Corp.
Transfer of Water Right ownership/interest

Dear Mr. Keen:

This office represents Boise Cascade Corporation, Western Pacific Timber, Office Max Inc. Boise Packaging & Newsprint LLC, and Boise Building Solutions with respect to water rights reflected in the attached Transfer Status document. This afternoon, my office spoke with Carter Fritschle regarding the Boise Cascade Corporation's transfer of Water Right interests upon the discontinuation of its business operations. My staff has been working diligently over the past several months to prepare and provide your office with appropriate paperwork demonstrating these changes in an attempt to ensure that all parties have appropriate rights to the use of their water.

The attached document indicates the water rights we are working on at this time and what entities have an interest in them. As indicated in this document, Boise Cascade Corporation has released all of these water rights to other operations. Deeds, with the appropriate Department documents, have been provided to your office over the past few months and some of the revisions have been completed as intended.

However, during the first week of August 2007 my assistant was confirming that some recent filings had been acknowledged via the IDWR Web site when she determined that Boise Cascade ownership interests had not been revised in Basin 67. The reason that this particular set of changes became so immediately important was because of the upcoming objection deadline of August 22, 2007. My assistant contacted your office and was advised that the

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change would be made immediately in recognition of Boise Cascade's liquidation and the new ownership interests would be changed accordingly. Upon confirming that information, it was noted that *all* of Boise Cascade's previously owned water rights were now reflected as either currently owned by or prior ownership was held by Office Max Inc. This presents a problem since this error does not reflect the chain of ownership accurately and precludes future actions from being accurate – certainly not the intent of Boise Cascade, my office or staff, or my new clients. Mr. Fritschle has communicated our concerns with various individuals in the Department to no avail. We do, however, require assistance from the Department to get this issue resolved.

There may be information that you require from my office to get this accurately depicted on the website. Most certainly, if this is the case, please advise us and we will provide that documentation to you as quickly as we can. We have, however, provided filing requests, deeds, changes of ownership, notices of appearance, and multitudes of other documents on several of these water rights to accommodate the appropriate changes, as you will see upon your investigation of this information.

Thank you for your prompt attention to this matter. If you have any questions, please contact my assistant, Debbie Smith, or me.

Sincerely,

MOORE SMITH BUXTON & TURCKE, CHTD.

A handwritten signature in black ink, appearing to read "Carl J. Withroe", written in a cursive style.

Carl J. Withroe

CJW/dls
Enclosure

BOISE CASCADE WATER RIGHTS

Table of Contents

Updated Transfer Status of Water Rights

March, 2007

Water Right No.	Boise Cascade	Office Max	WP Timber	Boise Pkg	Boise Bldg Solutions	Other	No Boise Cascade Claim
63-04062						Barber Mill	X
63-04063						Barber Mill	X
63-04064						Barber Mill	X
63-04065						Barber Mill	X
63-04066						Barber Mill	X
63-07664						Barber Mill	X
63-05335			XX				
63-05336			XX				
63-05337			XX				
63-05338			XX				
63-05339			XX				
63-05340			XX				
63-05342			XX				
63-15291			XX				
63-15292			XX				
45-02568				XX			
45-02760				XX			
63-11848				XX			
65-00593		XX					
65-00594		XX					
65-00595		XX					
65-00597		XX					
65-07884		XX					
65-08003		XX					
65-12755		XX					
67-00081AB		XX					
67-02053AB		XX					
67-04009		XX					
67-04086		XX					
67-04087		XX					
67-04570			XX				
67-04571			XX				
67-04572			XX				
67-04573			XX				
67-04574			XX				
67-04576			XX				
67-04577			XX				
78-04294			XX				
78-04295			XX				
78-04296			XX				
78-04297			XX				
78-04298			XX				
78-04298A			XX				
78-04299			XX				
78-04300			XX				
78-04301			XX				
78-04302			XX				
78-04303			XX				
78-04304			XX				
78-04305			XX				
78-04306			XX				

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Updated Transfer Status of Water Rights

March, 2007

Water Right No.	Boise Cascade	Office Max	WP Timber	Boise Pkg	Boise Bldg Solutions	Other	No Boise Cascade Claim
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65-00585					XX		
65-00586					XX		
65-00587					XX		
65-02950					XX		
65-05787					XX		
65-07094					XX		
65-07094						Renewable Energy of ID	XX
65-02622						Ultimate Log Homes	XX
65-02706						Ultimate Log Homes	XX
63-07341						No info	XX
63-07789						No info	XX
63-08611						No info	XX
65-00588						No info	XX
65-00589						M Resorts	XX
65-00590						M Resorts	XX
65-00591						M Resorts	XX
65-00592						M Resorts	XX
65-00596						M Resorts	XX
65-07865						No info	XX
65-12563						Horseshoe Bend Hydro	XX
65-12695						No record	XX
65-22350						K. Vogel	XX
65-22352						M. Craig	XX
67-04573A						Dept of Lands	XX
78-04298B						Twin Pines River Ranch	XX