COLEMAN, RITCHIE & ROBERTSON

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Department of Water Resources
Southern Region

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March 20, 2003

James Stanton Idaho Department of Water Resources 1341 Fillmore, Suite 200 Twin Falls, ID 83301-3380

Re: Water District 47-C

Dear Jim:

With regard to the above matter, enclosed is the original and two (2) copies of the Adopted Budget for Water District 47-C for the year 2003. It is my understanding that by filing the Budget with the office in Twin Falls County, it is not necessary for me to forward one to the Department of Water Resources in Boise. If this is not true, please let me know.

If you have any questions or comments, please feel free to call me.

With best regards.

Sincerely yours,

John R. COLEMAN

JRC\wlb Encls.