

WD 11

JUN 21 2010

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June 17, 2010

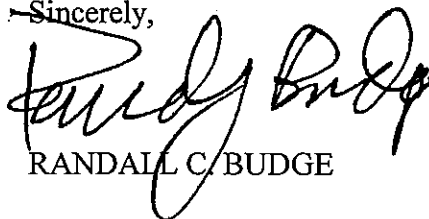
Tim Luke
Water Distribution Section
Idaho Department of Water Resources
P.O. Box 83720
Boise, Idaho 83720-0098

Re: Last Chance Canal Company, Ltd. – Leased Water Rights

Dear Tim:

Thank you for your letter of May 20, 2010, and for your prompt review and response concerning IDWR's accounting for water leased by Last Chance. This responds to the questions and concerns raised in my April 19, 2010 letter. We appreciate the good work of Watermaster Rock Holbrook and Liz Cresto and stand ready to help as may be necessary in the future.

Sincerely,



RANDALL C. BUDGE

RCB:rr

cc: Last Chance Canal Company
Mark Mathews, President
Marc Gibbs