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RECEIVED

July 21, 2011 JUL 2 2 2011

DEPARTMENT OF WATER RESOURCES

Mr. Tim Luke Idaho Department of Water Resources 322 East Front Street Box 83720 Boise, ID 83720-0098

RE: Southwest Irrigation District - Mitigation

Our File No.: 201

Dear Tim:

WILLIAM A. PARSONS

RANDOLPH C. STONE

LANCE A. LOVELAND

RICHARD K. SMITH

DAVID F. SHIRLEY

Is it possible for the IDWR to identify those owners/users who will be expected to come to SWID/GC for mitigation?

I know this has been talked about for some time and we have different information as to those persons that may have that expectation or that the Department would require them to be involved.

If you could identify those it could be very helpful.

Very truly yours,

PARSONS, SMITH, STONE, LOVELAND, & SHIRLEY, LLP

William A. Parsons