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DEPARTMENT OF
WATER RESOURCES

November 23, 2011

JOHN J. MCFADDEN *of Counsel*
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* Also admitted in Oregon
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Ms. Renea Ridgeway
Idaho Department of Water Resources
322 East Front Street
P.O. Box 83720-0098

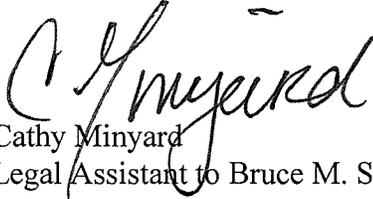
RE: City of Eagle/M3 Eagle LLC, Application No. 63-32573

Dear Ms. Ridgeway:

Enclosed please find an original and one copy of the City of Eagle's Closing Statements in the above matter. A copy was fax filed this date with the Department as well. Please return a conformed copy to our office in the enclosed self-addressed, stamped envelope. If you have any questions, please call me at 331-1800. Thank you.

Done SRT
Sincerely,

MOORE SMITH BUXTON & TURCKE, CHARTERED


Cathy Minyard
Legal Assistant to Bruce M. Smith

/cam
Enclosure