

The Wetlands Group, LLC  
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Barbara Bengel  
Assistant Chief  
Regulatory Division  
US Army Corps of Engineers  
Walla Walla District  
Walla Walla, WA 99362-9265

July 26, 2006

RE: Wetland Bank Prospectus  
The Wetlands Group, LLC

Dear Barbara,

Enclosed is the final prospectus from The Wetlands Group, LLC for the establishment of The Wetland Bank of Idaho. The prospectus has been modified in response to the Interagency Review Team (IRT) comments dated May 9, 2006 on the draft prospectus.

The following umbrella wetland bank prospectus information is submitted in accordance with the Proposed Rule on Losses of Aquatic Resources. The proposed rule was published in the Federal Register on March 28, 2006. This prospectus also complies with *Federal Guidance for the Establishment, Use and Operation of Mitigation Banks* as published in the November 28, 1995, Federal Register. It is intended that this prospectus information be used as a reference document and attachment to a formal Wetland Banking Instrument that will be developed.

We have sent copies of the final prospectus to the following resource agency IRT representatives. We have enclosed two (2) copies of the final prospectus for your use as well as a CD with all the electronic files.

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| • Doug Abderhalden  | Idaho Department of Environmental Quality |
| • John Olson        | US Environmental Protection Agency        |
| • Eric Leitzinger   | Idaho Department of Fish and Game         |
| • Greg Martinez     | US Army COE, Boise Regulatory Office      |
| • Allison Beck-Haas | US Fish and Wildlife Service              |

Sincerely,  
The Wetlands Group, LLC

Kurt Wald  
Principal

Gary Howard  
Principal