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February 20, 2008

Honorable Daniel T. Dillon
Rock County Circuit Court
Rock County Court House
51 S. Main Street
Janesville, WI 53545-3951

Re: Rock-Koshkonong Lake District, et al. v. State of Wisconsin
Department of Natural Resources, Case No. 06-CV-1846
Oral Argument – February 19, 2008

Dear Judge Dillon:

At the conclusion of the oral argument yesterday, you raised a question concerning the linear extent of a 40-acre difference between the area of navigation on Lake Koshkonong under the competing water level orders proposed by Rock-Koshkonong Lake District and the Department of Natural Resources. Specifically, you asked what the dimensions would be if 40 acres of land were configured in an area 30 feet wide. (I note that the Administrative Law Judge found in Paragraph 116 of the Findings of Fact, Conclusions of Law and Order that the expansion of the lake area under the District's petition would be between 44 acres and as much as 63 acres.)

I apologize that none of us was quick enough on the draw to respond to your question accurately at the hearing. My hand scribbled estimate was about 56,000 square feet. I did the calculations this morning and found that the answer is nice round number. Forty-acres of land configured 30 feet wide would extend for exactly 11 miles.

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The calculation is as follows:

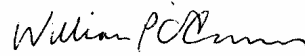
1 acre = 43,560 square feet
43,560 square feet ÷ 30 foot width = 1,452 foot length
1,452 feet x 40 (acres) = 58,080 feet
1 mile = 5280 feet
58,080 feet ÷ 5280 feet = 11 miles

(In the case of a 63-acre expansion of the navigable area, this would translate to about 17 miles under this calculation.)

I hope the foregoing is helpful to your analysis. Thank you for your consideration of our case.

Very truly yours,

WHEELER, VAN SICKLE & ANDERSON, S.C.



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