

Law Offices
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

FRED J. HAHN
KENT W. FOSTER
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FREDERICK J. HAHN, III
JAMES K. SLAVENS

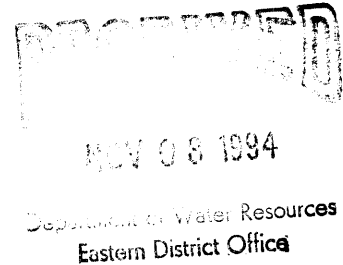
WEST ONE BANK BLDG.
330 SHOUP AVENUE, THIRD FLOOR
P.O. BOX 50130
IDAHO FALLS, IDAHO 83405

TELEPHONE (208) 523-0620
TELEFAX (208) 523-9518

Arthur W. Holden
(1877-1967)
Robert B. Holden
(1911-1971)
Terry L. Crapo
(1939-1982)
William S. Holden
(1907-1988)

November 7, 1994

Idaho Department of Water Resources
900 North Skyline Drive
Idaho Falls, Idaho 83402-1718



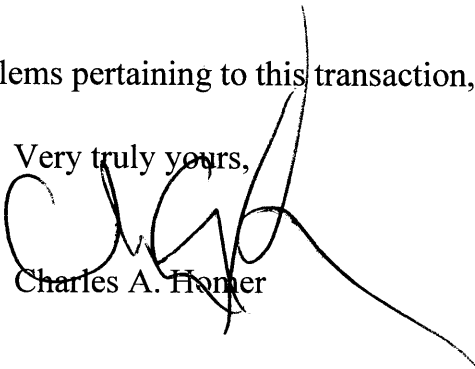
Re: Assignment of Water Rights

Gentlemen:

Our firm represents Edmund S. Twining, III, and the residuary trust under the Will of Susan C. Twining. We recently handled a real estate transaction in which our client purchased certain property owned by Lawrence C. Tisdell, Curtis N. Tisdell and Charles F. Dahl. We are enclosing for you to process an original Assignment of Notice of Claim executed by Lawrence C. Tisdell, Curtis N. Tisdell and Charles F. Dahl, together with an original "Notice Concerning Water Rights for Property" which has attached thereto a copy of the recorded Warranty Deed and also which is executed by the former owners and the new owners.

If you have any questions or problems pertaining to this transaction, please advise.

Very truly yours,


Charles A. Homer

Enclosure

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