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WATER RESOURCES

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September 5, 2013

Idaho Department of Water Resources
State Office
P.O. Box 83720
Boise, Idaho 83720-0098

Re: Terry Day EE Trust

Dear Sir or Madam:

I am the attorney for Patrick O. Day, Trustee of the Terry Day EE Trust. Terry Day is deceased. In connection with the probate of the estate, her surviving spouse, Patrick O. Day conveyed her interest and his interest in their Garden Valley property including water rights to Patrick O. Day, as Trustee of the Terry Day EE Trust.

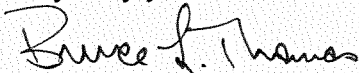
The water rights appurtenant to this property need to be transferred into the name of the trust.

I have enclosed herewith, the following:

1. Notice of Change of Water Right Ownership;
2. Quitclaim Deed conveying the real property;
3. My check in the amount of \$75.00 payable to IDWR;
4. Maps or aerial photos of the three water rights listed in the Notice of Change.

Please transfer the water rights as indicated on the Notice of Change. Thank you for your work on this matter. Please contact me if you have any questions.

Very truly yours,



Bruce L. Thomas

BLT:ch