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DEC 12 2011

Department of Water Resources
Eastern Region

Law Offices of

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December 8, 2011

James Cefalo
IDWR Eastern Region
900 N. Skyline Dr., Suite A
Idaho Falls, ID 83402-1718

Re: Estate of Gordon Morris
Water Right Nos. 25-4152A; 25-7289A; 25-14012; 27-7339; 27-7390; 27-10093;
27-10094
B & H Matter No. 932338

Dear Mr. Cefalo:

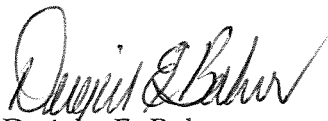
Pursuant to your letter of November 7th, I enclose a copy of the Notice of Change in Water Right Ownership, which we submitted June 24, 2009. As you will note the water right numbers which you reference are not the same as the water numbers we submitted.

I acknowledge receipt of the refund of our filing fee of \$175, and are submitting another check herewith in the sum of \$175.

If you should require anything further, please advise.

Very truly yours,

BAKER & HARRIS



Dwight E. Baker
DEB/ljs
Enclosures
cc: Todd Morris