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AUG 10 2011
DEPARTMENT OF
WATER RESOURCES

August 9, 2011

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

RE: Change in Ownership of Water Rights 67-7540 & 67-10711

To Whom It May Concern:

As the Agricultural Asset Manager for Walker Plow Limited Partnership, Scythe & Spade Company routinely verifies and updates information for each managed property. During one of these updates it was discovered that the ownership for water right 67-7540 had not been updated after the property was purchased in 2006. We obtained the enclosed letter from the IDWR website. It appears the filing fee of \$25.00 was not submitted. Enclosed is a check in the amount of \$25.00 to transfer the ownership to Walker Plow Limited Partnership, LLP.

The enclosed letter also references domestic water right 67-10711. The Notice of Change in Water Right Ownership was incorrectly filed for this water right. The residence located in the SESE of 11N 6W Sec. 13 was not purchased by Walker Plow Limited Partnership and thus the water right ownership does not need to be changed.

Please contact me if you have any questions. Thank you for your time.

Respectfully,

Danielle Stephens

Danielle Stephens
(208) 893-5333