

SPECK & AANESTAD
A PROFESSIONAL CORPORATION
ATTORNEYS

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January 26, 2011

Ms. Trish Fawcett
Idaho Department of Water Resources
1341 Fillmore, Suite 200
Twin Falls, ID 83301

RECEIVED
JAN 28 2011
DEPT. OF WATER RESOURCES
SOUTHERN REGION

RE: Notice of Change of Water Right Ownership
71-28, 71-29, 71-33, 71-34, 71-7000, 71-10191, 71-10193, 71-10194, 71-10195,
71-10196 71-10197, 71-10763, 71-2085, and 71-10764

Dear Trish:

Enclosed you will find two originals and a copy of each of the above-described Notice of Change of Water Right Ownership, along with a check in the amount of \$350.00 for total filing fees (\$25 x 14 decreed water rights). You'll see that we did the notices on two different forms. This is because in two of the cases the water rights had already been transferred from Fred C. Humphreys to the Estate of Fred Humphreys, though the majority of them had not. I think you'll see what I mean when you look at the notices, but please contact me if you have any questions.

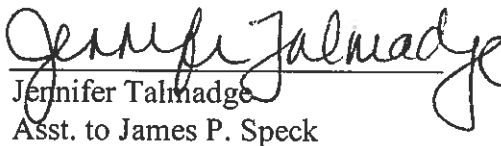
Please receipt date-stamp the copies of the Notices and return them to us in the enclosed self-addressed postage-paid envelope.

Thank you.

Sincerely yours,

SPECK & AANESTAD
A Professional Corporation

By:


Jennifer Talmadge
Asst. to James P. Speck

Enclosures