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Department of Water Resources
Eastern Region

Law Offices of

BAKER & HARRIS

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August 31, 2010

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

Re: Madarieta Sod Farm/Merlin Smith
B & H Matter No. 7174

Dear Sir or Madam:

Enclosed please find the following:

1. Department of Water Resources Notice of Change in Water Right Ownership
2. Copy of Warranty Deed
3. FSA Aerial Photo
4. Our check in the sum of \$125, \$100 for water right with split and \$25 for water transfer fee.

If you should require anything further, please advise.

Very truly yours,

BAKER & HARRIS


Jared M. Harris
JMHI/s
Enclosures