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Department of Water Resources
Eastern Region

DUPREE LAW OFFICES, P.C.

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November 3, 2010

Jonie Barg
Technical Records Specialist
Department of Water Resources
900 North Skyline Drive, Suite A
Idaho Falls, Idaho 83402-1718

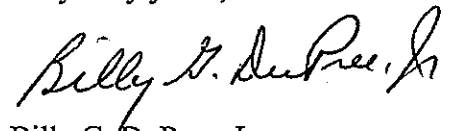
Re: Change in Ownership of Water Right Nos. 31-11850,
31-11854, 31-11858, 31-11862, 31-11866, 31-11870,
31-11874, 31-11878, 31-11882 and 31-11886

Dear Jonie:

31-12221

Enclosed is the Agreement for Transfers and Split of Water Rights ("Agreement") signed and acknowledged by Kirt Hansen, Sandra Hansen and Gaylord L. Maughan that authorizes the transfers and split (the split pertaining to Water Right No. 31-11886 only) of the water rights listed above as specified in the Agreement. You will note that pursuant to this Agreement, the parties have agreed to the split of Water Right No. 31-11886 so that 10.5 AFA remain with the Gaylord Maughan property and the remainder of Water Right No. 31-11886 is to be transferred to Kirt and Sandra Hansen with respect to the Hansen property. Please make the check for the refund of fees payable to Kirt and Sandra Hansen and mail it to me. Thank you for your assistance. If you have any questions or need any additional information, please contact me.

Very truly yours,



Billy G. DuPree, Jr.

BGD/law
Enclosure