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R. Brad Masingill

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September 30, 2008

RECEIVED

OCT 01 2008

**DEPARTMENT OF
WATER RESOURCES**

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

Re: Christopher True Water Rights

Dear Debbie:

Enclosed herein please find the Statement of Completion, with Exhibit A and the Section maps for sections 26, 27, 34 and 35. Also enclosed is an office check in the amount of \$300.00 for the fee.

If you have any questions, please do not hesitate to call this office.

Very truly yours,

Gwen Gallup, Assistant to
R. Brad Masingill
Attorney at Law

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Pc: file
C. True