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RECEIVED
JAN 17 2009
DEPT. OF WATER RESOURCES
SOUTHERN REGION
AREA CODE 208
TELEPHONE 436-4717
FAX 436-6804

January 9, 2009

Jeanie Robertson
IDWR Southern Region
1341 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

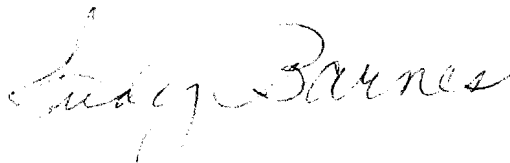
RE: **Notice of Change in Water Right Ownership**
Richard F. and Sherma F. Poteet to Triangle P. Inc.

Dear Ms. Robertson:

In follow up to our *Notice of Change in Water Right Ownership* dated September 17, 2008 for Water Right Nos. 36-02089, 36-10852, and 36-10853, we are in receipt of the Department's letter dated September 25, 2008 confirming that such ownership change was made for Water Right No. 36-10853. We have not yet, however, received such confirmation regarding Water Right Nos. 36-02089 and 36-10852, although the IDWR online report reflects that the ownership change has taken place for all three water rights (now Triangle P, LLC). Would you be so kind as to send a letter to our client Triangle P, LLC (Richard and Sherma Poteet, former owners of the same address) confirming that the ownership changes have taken place. Also, would you please send a copy of that letter to our office so that our client's file records will reflect such changes. Thank you for your courtesies extended. If you have any questions or concerns, please do not hesitate to contact the undersigned.

Very truly yours,

ROBINSON & ASSOCIATES



Judy Barnes, L.A.

jb