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DEPARTMENT OF  
WATER RESOURCES

Law Offices of  
**BAKER & HARRIS**

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April 16, 2008

Idaho Department of Water Resources  
PO Box 83720  
Boise, ID 83720-0003

Re: Estate of Porter Houghland  
Bingham County Case No. CV-2007-1211  
B & H Matter No. 912118

Dear Sir or Madam:

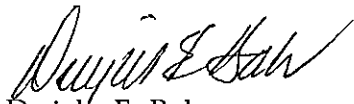
Enclosed please find the following:

1. Department of Water Resources Notice of Change in Water Right Ownership
2. Personal Representative's Deed
3. USDA Aerial Photo
4. Our checks totaling \$75 for your transfer fee.

If you should require anything further, please advise.

Very truly yours,

BAKER & HARRIS



Dwight E. Baker  
DEB /ls  
Enclosures