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LOUIS F. RACINE (1917-2005)
WILLIAM D. OLSON, OF COUNSEL

September 9, 2008

Idaho Department of Water Resources
Eastern Regional Office
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-6105

RECEIVED
SEP 10 2008

Department of Water Resources
Eastern Region

**Re: Notice of Change in Water Right Ownership
for Water Right Nos. 29-4012A, 29-4012B and 29-12083**

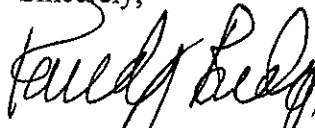
Dear Department of Water Resources:

Enclosed herewith please find the following items, which include an original and two extra copies of the documents relating to the above referenced water rights:

1. (2) Notice of Change in Water Right Ownership, with attached Warranty Deed and Aerial Photo;
2. Checks in the total amount of \$75.00;
3. Stamped and addressed envelopes.

Please file and process the original Notices and conform stamp each copy, returning one to us and the other to the new owner, Waterwheel, LLC. Feel free to contact me if you have any questions.

Sincerely,


RANDALL C. BUDGE

RCB/JSB:nj

Enclosures

c: Waterwheel, LLC (w/enc)

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