

RECEIVED

MAY 05 2006

WATER RESOURCES
WESTERN REGION

LAW OFFICES

ASTOR & PHILLIPS

A PROFESSIONAL LAW CORPORATION

ORANGE COUNTY OFFICE
333 CITY BOULEVARD WEST
SUITE 705

ORANGE, CALIFORNIA 92868-2924
TELEPHONE (714) 634-8050
FACSIMILE (714) 634-8469

Z. HARRY ASTOR
OF COUNSEL

May 1, 2006

LOS ANGELES OFFICE
800 WILSHIRE BOULEVARD
FIFTEENTH FLOOR
LOS ANGELES, CALIFORNIA 90017-2619
TELEPHONE (213) 680-9212
FACSIMILE (213) 891-2910

RECEIVED
PLEASE REPLY TO ~~LA~~

MAY 09 2006
DEPARTMENT OF
WATER RESOURCES

Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

Re: **Alsip / Melba Land Investment Co., LLC**

Dear Gentilepersons:

Enclosed with this correspondence, please find a fully executed Notice of Change in Water Right Ownership, copy of Warranty Deed, and a check in an amount not to exceed \$100.00 payable to the State of Idaho, Department of Water Resources, in connection with the transfer of ownership of the following water rights: 63-26718, 02-02185, and A02-02185.

Please feel free to contact me if you have any questions or comments regarding this matter.

Very truly yours,


JAMES R. COELHO

JRC:es
Enclosures