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DEPARTMENT OF
WATER RESOURCES

FINNEY FINNEY & FINNEY, P.A.

ATTORNEYS AT LAW

OLD POWER HOUSE BUILDING

120 EAST LAKE STREET, SUITE 317

SANDPOINT, IDAHO 83864-1366

PHONE: 1-208-263-7712 FAX: 1-208-263-8211

Gary A. Finney / John A. Finney / Rex A. Finney

March 26, 2008

IDWR State Office
322 East Front Street
P.O. Box 83720
Boise, ID 83720-0098

Re: Gill to R&S Properties, L.P.
Water Right No. 78-10347
Our File No. 4825-22

Dear IDWR:

Enclosed for filing is an original Notice of Change In
Water Right Ownership for Water Right No. 78-10347 to transfer
the water rights to R & S Properties, LLC.

Also enclosed is:

1. Finney Finney & Finney, P.A. Check No. 14338 in the
amount of \$25.00 for the filing fee.
2. Warranty Deed, Instrument No. 460034 recorded 3/21/08
3. Vicinity Map
4. Water Right Report No. 78-10347
5. Partial Decree entered 11-06-07

If you have any questions or concerns, please call.

Very truly yours,



JOHN A. FINNEY
Attorney at Law

JAF:cme
Enclosures