



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Web Site: www.idwr.idaho.gov

April 1, 2008

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Director

R & S PROPERTIES LP
120 E LAKE ST STE 101
SANDPOINT ID 83864

RE: Change of Ownership for Water Right 78-10347

Dear Water Right Holder:

The Department of Water Resources acknowledges receipt of correspondence changing ownership of the above referenced water right to you. The department has modified its records to reflect the change in ownership and has enclosed a computer-generated report for your records.

Please note that Section 42-248, Idaho Code, requires you or the owner of this water right to maintain current ownership and address records on file with the department. Forms to file a change of ownership of a water right and/or a change in the address of the water right owner are available from any department office, or at the department's website at: www.idwr.idaho.gov.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,

Emalee Rushing
Office Services Supervisor

Enclosure

cc: JOHN A FINNEY
FINNEY FINNEY & FINNEY PA
120 EAST LAKE ST STE 317
SANDPOINT ID 83864-1366