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December 6, 2007

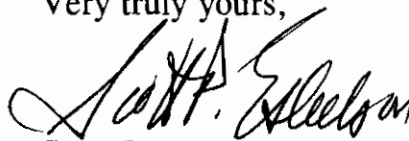
Idaho Department of Water Resources  
Eastern Region  
900 N. Skyline Dr., Suite A  
Idaho Falls, ID 83402-1718

Re: Water Right No. 31-11702

Ladies and Gentlemen:

Enclosed please find a Notice of Change in Water Right Ownership form for the above identified water right, together with our \$25.00 check for the necessary filing fee. Also included will be a copy of the recorded Warranty Deed and an aerial survey, as requested by the instructions identifying the point of diversion, the ditch which transmits the water, and the appropriate place of use. Should you have any further questions, please do not hesitate to contact me.

Very truly yours,



Scott P. Eskelson

Enclosures

RECEIVED

DEC 10 2007