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March 7, 2007

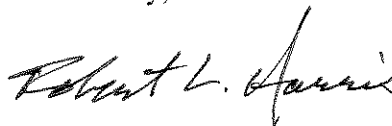
Sharla Cox
Idaho Department of Water Resources
900 N. Skyline Dr., Ste. A
Idaho Falls, ID 83402

Re: Transfer and Notice of Change of Water Right Ownership Documents for Water
Right No. 22-12900.

Dear Sharla:

Enclosed please find an Application for Transfer of Water Right No. 21-12900, along with a Notice of Change of Water Right Ownership with the accompanying deed. In addition, we have enclosed a map depicting information requested in both the transfer document and the Notice of Change of Water Right Ownership. The aerial photo used on the map is from 2006. If you have any questions or concerns, please do not hesitate to contact us.

Sincerely,



Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

Enclosures