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September 12, 2007

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RECEIVED

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Department of Water Resources
Eastern Region

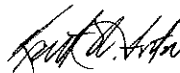
Re: Mud Lake Water Users, Inc. - Application for Transfer

Dear Dave:

Pursuant to our recent discussion, we have revised the first three pages of the Application for Transfer on behalf of Mud Lake Water Users, Inc. We listed three right numbers: 31-65, which appears to be the earliest priority surface water right which provides for irrigation storage and irrigation from storage; 31-331, which appears to be the earliest irrigation water right from groundwater; and 31-329, which appears to be one of the early groundwater rights, but also contains the reference to diversion to storage.

We have also enclosed the water right reports documents which we printed from the website. Please let us know if there is anything else needed.

Yours very truly,



Kent W. Foster

Enclosures