

SPECK & AANESTAD

A PROFESSIONAL CORPORATION
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NOV 12 2006
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NOV 12 2006
DEPT. OF WATER RESOURCES
SOUTHERN REGION

November 6, 2006

Ms. Trish Fawcett
Idaho Department of Water Resources
1341 Fillmore, Suite 200
Twin Falls, ID 83301

**Re: Claim Nos.: 37-604B;
Water Right 37-12210;
Poverty Flats LLC;
Notice of Change in Water Right Ownership**

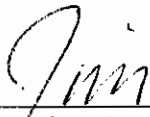
Dear Trish:

Enclosed is an original of the Notice of Change in Water Right Ownership for the above-referenced matters along with one copy. Please arrange to have the copy receipt date-stamped and returned to my office in the postage prepaid, self-addressed envelope provided for that purpose.

If you have any questions please call me. Thank you.

Sincerely yours,

SPECK & AANESTAD
A Professional Corporation



James P. Speck

Enclosures