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RECEIVED DE ✓
MAR 03 2006
DEPT. OF WATER RESOURCES
Eastlake Professional Suites
1424 Sherman Avenue
Suite 300
Coeur d'Alene ID 83814
Facsimile (208) 666-9211

March 3, 2006

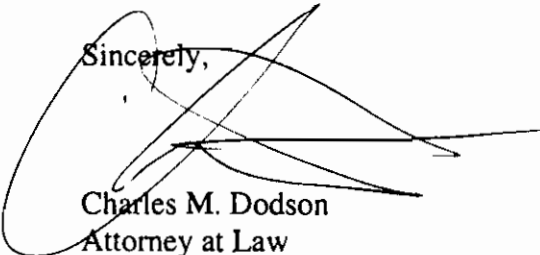
State of Idaho
Department of Water Resources
Coeur d'Alene Office

RE: Request for transfer of Water Right Number 95-2170

Dear Ladies and Gentlemen:

Enclosed herein please find a State of Idaho Department of Water Resources Notice of Change in Water Right Ownership regarding Water Right Number 95-2170. Attached to the application is information obtained from your office, together with a list of Deeds which provide the vesting of title in Larry P. Howell, Robin E. Howell and Russell E. Howell, Jr. I have also enclosed a check for processing of this matter. Please cause the same to be processed in accordance with your rules and regulations. Thank you for your attention to this matter.

Sincerely,


Charles M. Dodson
Attorney at Law

CMD/sjo
enclosures
cc: clients