

Moffatt Thomas

MOFFATT THOMAS BARRETT ROCK & FIELDS, CHTD.

RECEIVED

OCT 31 2006

DEPARTMENT OF
WATER RESOURCES

Boise
Idaho Falls
Pocatello
Twin Falls

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October 30, 2006

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Willis C. Moffatt, 1907-1980
Kirk R. Helvie, 1956-2003

Karl Dreher
Director
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720

**Re: Change of Water Right Ownership for Water Right Nos. 72-2147B, 72-2149H,
72-4158, and 72-32E**

Kent and Debra Watson

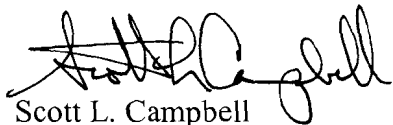
MTBR&F File No. 22877.0

Dear Karl:

I have enclosed a fully executed Notice of Change of Water Right Ownership Form for filing with the Department. This Notice is provided on behalf of Kent and Debra Watson, my clients. I have also enclosed the filing of \$100.00 representing \$25.00 for each water right which is subject to this notice of change of ownership. I have enclosed a copy of the notice for stamping as received by the Department. Please return this copy, stamped received, in the envelope provided.

Please contact me if you have any questions.

Very truly yours,



Scott L. Campbell

SLC/dll

Enclosures

cc: Kent Watson