

Jason D. Melville
Email: jdm@mctaxlaw.com

March 9, 2007

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DEPARTMENT OF
WATER RESOURCES

IDWR State Office
322 E. Front Street, Sixth Floor
P.O. Box 83720
Boise, ID 83720-0098

Re: Estate Planning
M&A File No. 42770.0001

Dear Sir or Madam:

Please find enclosed the following documents for filing with your office:

1. Notice of Change in Water Right Ownership for the transfer by Thomas and Tammy Magnuson of water right 63-32333 to Peter D. McDonald.
 - a. Quitclaim Deed supporting ownership change.
 - b. Plat map of affected lot.
2. Notice of Change in Water Right Ownership for the transfer by Peter D. McDonald of water right 63-32333 to The Peter D. McDonald Separate Property Share of the McDonald Family Revocable Trust.
 - a. Quitclaim Deed supporting ownership change.
 - b. Plat map of affected lot.
3. Filing Fee of \$50 for the two (2) transfers.

Our client Peter D. McDonald purchased water right 63-32333 from Thomas and Tammy Magnuson (ownership change No. 1) and desires to place title to the right into his share of his and his spouse's revocable family trust for estate tax purposes (transfer No. 2).

SCANNED

MAY 29 2007

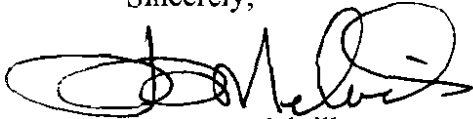
March 8, 2007

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Please process the water right changes and provide us with confirmation of the completed changes. If you have any questions or concerns, please contact me.

Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "J. Melville", with a large, stylized loop at the end.

Jason D. Melville

JDM:ccv

Enclosures

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