

RECEIVED

JAN 10 2007

Law Offices of
BAKER & HARRIS

Department of Water Resources
Eastern Region

Dwight E. Baker
Jared M. Harris *
Jonathan W. Harris
* Also Admitted in Utah

266 West Bridge
BLACKFOOT, ID 83221
Telephone (208) 785-2310
Facsimile (208) 785-6749
E-Mail —debaker@bakerharrislaw.com

January 9, 2007

Idaho Dept Water Resources
900 N Skyline Dr. Suite A
Idaho Falls, ID 83402-1718

Re: Estate of Ruth A. Jacobson
B & H Matter No. 5087

Dear Sir or Madam:

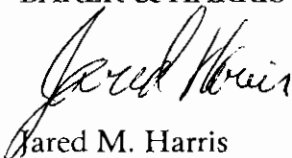
Enclosed please find the following:

1. Notice of Change in Water Right Ownership
2. Copy of Deed Recorded October 24, 2006, as Instrument No. 573221, records of Bingham County, Idaho
3. Aerial Photo
4. Our check in the sum of \$25, submitted for your filing fee.

Thank you for your assistance.

Very truly yours,

BAKER & HARRIS



Jared M. Harris

JMH/ljs

Enclosures

cc: Mr. and Mrs. Richard Jacobson