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MAY 11 2007

DEPARTMENT OF
WATER RESOURCES

May 9, 2007

IDAHO DEPARTMENT OF WATER RESOURCES
PO BOX 83720
BOISE, IDAHO 83720-0098

Re: Order No. G060067
18208-B US HWY 30, HAGERMAN

Dear Idaho Dept. of Water Resources:

In connection with the above mentioned order and response to your letter concerning information needed by your office for the water rights transfer form Neilson to Osborne, enclosed please find a copy of the following documents:

Letter Received from the Dept. of Water Resources.
Warranty Deed Inst. #216185 with Legal Discription.

Thank you for using Gooding Title & Escrow Company. Should you have any questions, please do not hesitate to contact me. I will be happy to help you.

Sincerely,

Julie Gold
Escrow Assistant for
Gooding Title & Escrow Company

cc: Judy and Layne Osborne
996 Justice Grade
Hagerman, Idaho 83332

encl.