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December 20, 2006

IDWR Southern Region
1341 Fillmore Street, Suite 200
Twin Falls, Idaho 83301-3380

RECEIVED

DEC 21 2006
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Re: Water Right No. 37-7005

To Whom It May Concern:

Enclosed please find a Notice of Change in Water Right Ownership with copies of the Warranty Deed and the Quitclaim Deed, for proof of ownership, as required. Change in ownership of Water Right No. 37-7005 has occurred from Magic Acres, LLC to our client Big Sky Dairy. Also enclosed please find a check in the amount of \$25.00 for the filing fee. Please call me if you have any questions.

Very truly yours,

FREDERICKSEN WILLIAMS MESERVY & LOTHSPICH, LLP


ROBERT E. WILLIAMS

REW/kms

Encl.

c: Client

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