



State of Idaho

DEPARTMENT OF WATER RESOURCES

1341 Fillmore Street, Suite 200 • Twin Falls, Idaho 83301-3380

Phone: (208) 736-3033 • Fax: (208) 736-3037 • Web Site: www.idwr.idaho.gov

SOUTHERN REGION

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Interim Director

April 26, 2007

CAPELLA CORP
PO BOX 486
TWIN FALLS ID 83303-0486

Re: Change of Ownership for Water Right 43-2557, 43-7086, 43-7087,
43-10271

Dear Water Right Holders:

The Department acknowledges receipt of correspondence changing ownership of the above referenced water rights to you. The Department has modified its records to reflect the change in ownership and has enclosed a computer-generated reports for your records.

Please note that as of July 1, 1996, water right owners are required to report any change of water right ownership and any change of mailing address of the owner of a water right to the department. Notice of the change must be provided to the department within 120 days of the change. Change reporting forms are available from any office of the department.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,

Carrie Hahn
Clerk

Enclosure



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NANCY GARRETT
LAND TITLE AND ESCROW INC
PO BOX 177
BURLEY ID 83318

Re: Change of Ownership for Water Rights #43-2557, 43-7086,
43-7087, 43-12071 Capella Corp

Dear Ms. Garrett,

The Department acknowledges receipt of correspondence changing ownership of the above referenced water rights and has modified the records to reflect the change in ownership. Enclosed are computer-generated reports for your records.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Carrie Hahn', is written over a horizontal line.

Carrie Hahn
Clerk

Enclosures