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October 27, 2005

Idaho Department of Water Resources
ATTN: Jennifer Crabtree
900 N. Skyline Dr., Ste. A
Idaho Falls, ID 83402

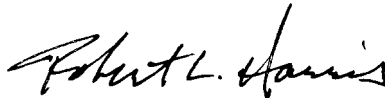
RECEIVED
OCT 28 2005
Department of Water Resources
Eastern Region

Re: Notice of Change of Ownership - Lynn Murdock

Dear Jennifer:

Enclosed is a Notice in Change in Water Right Ownership form for three water rights located in Basin 35 along with the required filing fee and supporting documents. If you have any questions or concerns, please feel free to contact me at 523-0620. Thank you for your kind attention to this matter.

Sincerely,



Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

Enclosures