

WESTBERG, McCABE & COLLINS, CTD.
ATTORNEYS & COUNSELORS AT LAW
516 WEST FRANKLIN STREET
P.O. BOX 2836
BOISE, IDAHO 83701-2836

RECEIVED
JAN 07 2005
WATER RESOURCES
WESTERN REGION

PAUL L. WESTBERG
THOMAS J. McCABE
WILLIAM D. COLLINS
CHRISTIAN D. COLLINS

FAX
(208) 336-2121

TELEPHONE
(208) 336-5200

January 7, 2005

HAND DELIVERED

Idaho Department of Water Resources
Western Region
2735 Airport Way
Boise, Idaho 83705

Re: Water Right Nos. 61-04019 and 63-04557

Dear Sir or Madam:

The two water rights listed above have been partially decreed as part of the SRBA. The ownership of both of those water rights has changed. The water rights as decreed were decreed to the same three individuals. Two of those individuals now own one of those water rights and another two of those individuals own the other water right. Notices of Change in Water Right Ownership are enclosed for both water rights along with our filing fee for each right, \$25.00, or \$50.00 for the two.

Water Right No. 63-04557 is now owned by the following:

Gary R. Towle
4155 Columbine
Boise, Idaho 83713
(208) 377-5197

Ralph R. Towle
8921 Duck Lake Drive
Boise, Idaho 83714
(208) 658-5474

Water Right No. 61-04019 is now owned by the following:

Gary R. Towle
4155 Columbine
Boise, Idaho 83704
(208) 377-5197

ID Dept. Water Resources
January 7, 2005
Page 2

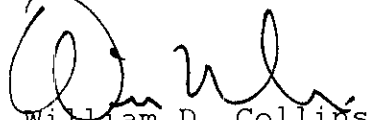
Wesley H. Towle
6627 Randolph Drive
Boise, Idaho 83709
(208) 322-5353

Photocopies of the recorded Deeds are enclosed which accomplish the above transfers.

If you need further information, please give me a call.

Very truly yours,

WESTBERG, McCABE & COLLINS, CTD.



William D. Collins

WDC:mrs
enclosures

cc: Wesley H. Towle w/encs.
Gary R. Towle w/encs.
Ralph R. Towle w/encs.