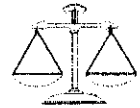


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EUGENE D. FREDERICKSEN - RETIRED

February 11, 2005

RECEIVED

FEB 14 2005

Department of Water Resources
Southern Region

Allen D. Merritt, P.E.
Southern Region Manager
1341 Fillmore Street, Suite 200
Twin Falls ID 83301-3380

RE: Water Rights No. 36-02459; 36-02343; 36-02305; and 36-14285

Dear Allen:

I represent Walters Dairy, an Idaho General Partnership, whose Partners are Luis M. Bettencourt and Marva Walters. My clients have a pending transaction regarding the above referenced water rights and the real property to which they are appurtenant. Our records reflect that Change of Ownership Forms that will allow DWR to modify their records showing Walters Dairy, an Idaho General Partnership, as the owner of the water rights has been pending at DWR for some time. I would very much appreciate you looking into why the change of ownership has not been processed to date and expedite the change of ownership on your records as soon as possible.

Please let me know if there is anything I can do to assist you in this regard.

Very truly yours,

FREDERICKSEN WILLIAMS MESERVY & LOTHSPREICH, LLP

ROBERT E. WILLIAMS

REW/mrf
c: Luis Bettencourt
Marva Walters
Chris Meyer
C:\data\Prescott\Idaho Valley\Merritt 02 11 05.wpd