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September 5, 2002

RECEIVED

SEP 06 2002

Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301-3380

Department of Water Resources
Southern Region

ATTN: Jeanie Robertson

**RE: Denton & Clela Whitaker
Our File No. 23341.010010**

Dear Ms. Robertson:

Enclosed is the Notice of Change in Water Right Ownership form, along with a check in the sum of \$125.00.

There is another water right claim in the name of the Whitakers, however, that property has been sold and the deed is in the name of Luther White and Patricia White and so it hasn't been overlooked, it just is not being transferred.

Thank you for your courtesies. Should you have any questions, please contact me.

Very truly yours,

PARSONS, SMITH & STONE, LLP



William A. Parsons

WAP:sw
Enc.