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June 11, 1999

RECEIVED
JUN 21 1999
Department of Water Resources
Southern Region

State of Idaho
IDWR Southern Region
222 Shoshone Street E
Twin Falls, ID 83301-6105

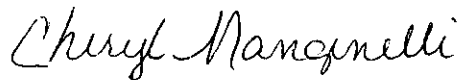
Re: *Purchase of Muleshoe Ranch by Bar 13 Ranch and Hilda Goddard*

Ladies and Gentlemen:

Enclosed for filing with the Idaho Department of Water Resources is a Notice of Change of Water Right Ownership signed by Ross Goddard. Also enclosed is a copy of the Purchase and Sale Agreement dated March 22, 1999 documenting the sale of Muleshoe Ranch and resulting change in ownership of the water rights.

Please let us know if you need additional information.

Very truly yours,



Cheryl Manginelli
Assistant to Stephen E. Martin

Enclosure

cc: Ross Goddard

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