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JAN - 4 2002

Department of Water Resources

PAUL B. WITHERS, ESQ.
WITHERS LAW OFFICE, Chartered
P.O. BOX 849
Salmon, Idaho 83467
Telephone: (208) 756-2009
Facsimile: (208) 756-2046

January 2, 2002

74-4028, 29, 30, 31

Department of Water Resources
P.O. Box 83720
Boise, Idaho 83720-0098
RE: Change of Ownership/Cecil Jackson
Attn: Kari Lynn Townsend:

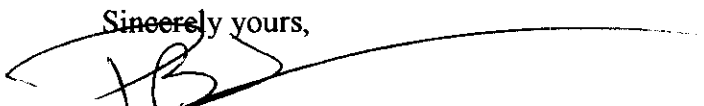
Dear Ms. Townsend:

This letter is to confirm our conversation of the above date regarding change of ownership request filed by Cecil Jackson, a portion of which request is pending in your office.

Based on our conversation, it is my understanding that your office has all the documents needed for processing the change of ownership for the remaining water rights that Mr. Jackson acquired in August of 2000, that your office is working on a backlog of such changes and I will be notified when the processing has been completed.

If you have any further questions or problems completing the change of ownership please feel free to contact me at (208) 756-2009.

Sincerely yours,



Paul B. Withers