



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street, P.O. Box 83720, Boise, ID 83720-0098

Phone: (208) 287-4800 Fax: (208) 287-6700 Web Site: www.idwr.idaho.gov.

April 21, 2005

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

JAY OSBORNE
SHERRI L OSBORNE
PO BOX 71
SPIRIT LAKE ID 83869

RE: Change of Ownership for Water Rights 97-7060 & 97-7214

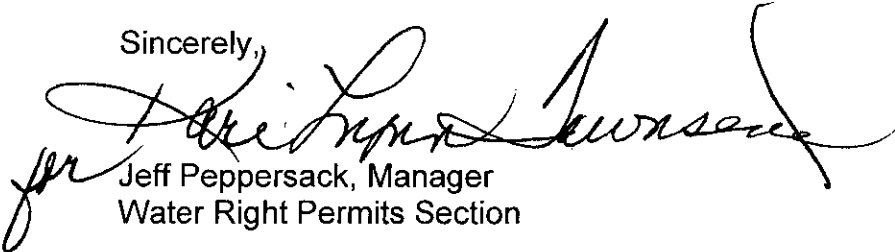
Dear Water Right Holder(s):

The department acknowledges receipt of correspondence changing ownership of the above referenced water rights to you. The department has modified its records to reflect the changes in ownership and has enclosed computer-generated reports for your records.

Please note that as of July 1, 1996, water right owners are required to report any change of water right ownership and any change of mailing address of the owner of a water right to the department. Notice of the change must be provided to the department within 120 days of the change. Change reporting forms are available from any office of the department.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,


for Jeff Peppersack, Manager
Water Right Permits Section

JP:klt

Enclosures

cc: LAMANNA LAW FIRM
ESTHER L COX
PO BOX 789
PRIEST RIVER ID 83856