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DEPARTMENT OF
WATER RESOURCES

LAMANNA LAW FIRM

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April 8, 2005

Kari Lynn Townsend
State of Idaho
Department of Water Resources
Post Office Box 83720
Boise, Idaho 83720-0098

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

Dear Kari Lynn:

Pursuant to your letter of March 30, 2005, enclosed please find the executed Change in Ownership of Water Rights and a copy of the complete Warranty Deed.

Please process the enclosed, and if there is anything further you may need, please feel free to give me a call.

Thank you for your assistance in this matter.

Very truly yours,

LAMANNA LAW FIRM



Esther L. Cox
Closing Agent
Encl.