

RECEIVED

JAN 21 2005

Department of Water Resources

LAMANNA LAW FIRM

Attorneys and Counselors at Law

NICK M. LAMANNA

Esther L. Cox, Office Manager

Priest River Professional Center
102 9th Street P. O. Box 789
Priest River, ID 83856
(208) 448-1221
Fax: (208) 448-1314
Web site: www.lamannalaw.com

January 19, 2005

Karilynn Townsend
IDWR
Post Office Box 83720
Boise, Idaho 83720-0098

RE: Water Rights 97-7060 and 97-7214

Dear Karilynn:

Enclosed please find the following on the above-noted transfer of water rights for Mr. and Mrs. Osborne. I am enclosing herewith the following:

1. Copy of letter from Dianne Ball;
2. Copy of Receipt of fee to change ownership;
3. Copy of recorded Warranty Deeds, placing the property into the names of Jay Osborne and Sherri L. Osborne. These recorded documents are the ones required in order to complete the change of ownership in the water rights per our conversation.

Please complete the process and advise Mr. and Mrs. Osborne of same. Thank you for your assistance in this matter

Very truly yours,

LAMANNA LAW FIRM



Esther L. Cox
Closing Agent
Encl.