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SEP 25 2003

LAMANNA LAW FIRM

Attorneys and Counselors at Law

Department of Water Resources

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GLORIANNE GOODING-JONES*

Admitted in ID & CA

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SEP 23 2003
IDWR/North

September 22, 2003

Dianne Ball, Administrative Assistant
DEPARTMENT OF WATER RESOURCES
Northern Region
1910 Northwest Blvd, Suite 210
Coeur d'Alene, Idaho 83814-2615

Re: Notice of Change in Water Right Ownership for Water Right Nos. 97-7060, 97-7214

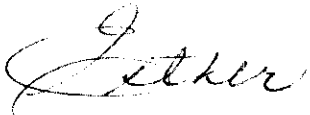
Dear Dianne:

Pursuant to our telephone conversation of today's date, enclosed please find our check in payment of the filing fee for each water right.

Thank you for your assistance in this matter.

Very truly yours,

LAMANNA LAW FIRM



Esther L. Cox
Office Manager/Closing Agent
Encl.