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February 18, 1997

Allan Merritt
Department of Water Resources
1342 Fillmore Street - Suite 200
Twin Falls, Idaho 83301

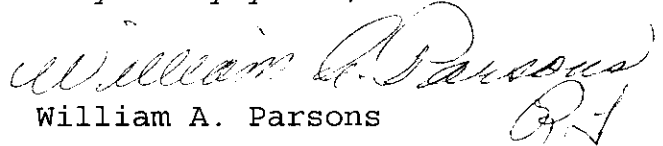
RE: Southwest Irrigation District

Dear Allan:

Enclosed is the \$100.00 check that you called my secretary
about today for the two Amendments of permits.

Thank you.

Very truly yours,


William A. Parsons

WAP:rt
Enc.

RECEIVED

FEB 20 1997

Department of Water Resources
Southern Region