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**DEPARTMENT OF
WATER RESOURCES**

March 30, 2005

Ms. Kandice McDermott
Idaho Department of Water Resources
P.O. Box 83720
Boise, Idaho 83720-0098

Re: Water Right # 35-7064B, 35-7065 and 35-13069-----Your letter dated 1/10/05

Dear Kandice:

We do not own the NW1/4 of NW1/4 of Section 23, T1N, R34E. This is land owned by the State of Idaho. We do presently lease this land. Leon Dance, the person from whom we purchased the adjacent land, developed this parcel 20 or 30 years ago and secured the water right to irrigate the property.

I have tried to contact you several times by phone to discuss this issue, but have not been successful. If we need to visit, please call me at 208-604-1786.

Dennis

Dennis M, Lake
830 Taber Road
Blackfoot, Idaho 83221