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FEB 14 2002

Department of Water Resources

February 11, 2002

Kary Lynn Townsend
Idaho Department of Water Resources
1301 N. Orchard Street
P.O. Box 83720
Boise, ID 83720-0098

Re: Water Rights 34-00414
 34,00415
 34-00644B

Dear Lynn,

Referencing your February 6 memo (same subject), I am enclosing the forms you requested for transfer of ownership for subject water rights, and my check for required filing fees.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ewing Philbin".

Ewing Philbin