

GARY L. COOPER
REED W. LARSEN
RON KERL
M. ANTHONY SASSER
E. W. 'SKIP' CARTER
JAMES D. RUCHTI
MARVIN K. SMITH

COOPER & LARSEN

151 NORTH 3rd AVE. - 2nd FLOOR
P.O. BOX 4229
POCATELLO, ID 83205-4229

TELEPHONE (208) 235-1145
FAX (208) 235-1182
www.cooper-larsen.com

Attorneys at Law

December 29, 2004

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WATER RESOURCES
WESTERN REGION

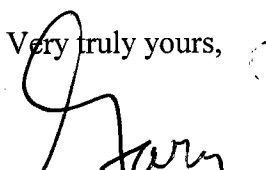
IDWR Western Region
2735 Airport Way
Boise, ID 83705-5082

Re: Water right # 65-7731

Dear Clerk:

Enclosed find the Notice of Change in Water Right Ownership and copies of the recorded deeds for the property associated with the water rights. Please transfer the water rights accordingly.

Very truly yours,


GARY L. COOPER

04-190