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May 12, 2004

RECEIVED

MAY 13 2004

Department of Water Resources
Eastern Region

Dave Carlson
Idaho Department of Water Resources
900 N. Skyline Dr., Ste. A
Idaho Falls, ID 83402

RE: Mickelsen Properties, LLC

Dear Dave:

Pursuant to my conversation with you and Roger Warner, we have revised the Application for Transfer on behalf of Mickelsen Properties, LLC, and are enclosing the original signed copy with this letter. I believe you still have the attachments we included with the first draft. We have also received and are enclosing a copy of the deed from Kurt and Coralee Acor to Mitchell and Elaine Sorensen together with a copy of the Exhibit A to their former lease agreement under the terms of which the Sorensens leased the land from Acors for several years prior to May of 2003, when it was deeded to the Sorensens. It is my understanding that both Acors and Sorensens intended that the only water right to be conveyed with this property was the specific portion of right number 34-7120 that had been leased with the property for several years prior to the deed.

We will certainly appreciate anything you can do to expedite this matter and if there is any additional information we can provide or help we can render, please feel free to call upon us at your convenience.

Yours very truly,



Kent W. Foster

Enclosures