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May 22, 1995

Idaho Department of Water Resources
222 Shoshone Street East
Twin Falls, ID 83301

ATTENTION: James Stanton

RECEIVED

MAY 23 1995

Department of Water Resources
Southern Region

Re: Water District 47-C

Dear Jim:

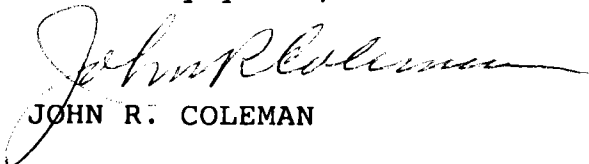
Enclosed are the originals and one copy each of the two claims prepared for the 1994 FICA paid by Watermaster Jack K. Eastman, addressed to Twin Falls County and Owyhee County.

Also enclosed are the originals and one copy each of the two claims I have prepared for the 1995 secretary's salary and miscellaneous expenses, addressed to Twin Falls County and Owyhee County.

Please approve these claims and send them to the auditors of the respective counties for payment.

If you have any questions regarding these matters, please call me.

Sincerely yours,


JOHN R. COLEMAN

JRC/jlk
Encls.