Mt. Carmel Ut.
Apr. 29, 1935

State Engineer—

Dear Sir;- In reply to your letter speaking of the water ass. We are not trying to get out of paying our pro rata share of tax but we do feel that we are taxed unjust as our stream has nothing to do with the rest of Long Valey becouse our stream comes in below Mt. Carmel and David Foot is the only one we could possibly effect.

There has never been a water man up our stream.

We are willing to pay fees necessary for state tax but feel we should be left out of the other part.

Before you take any farther steps of shuting us of please consider our condition

Resp.
Muddy Irr. Co.
David W. P. Stevens

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Office