

WALKER LAND & CATTLE

1070 Riverwalk Drive • Idaho Falls, Idaho 83402 • (208) 754-8888 phone • (208) 932-0743 fax

August 31, 2012

Jonie Barg, Water Right Ownership Transfers
Idaho Department of Water Resources
Eastern Regional Office
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

Dear Jonie:

On August 3, 2012 Walker Land & Cattle, LLC purchased an undivided $\frac{1}{2}$ interest in the real property owned by Sometimes A Great Notion Land & Cattle Company per the Warranty Deed attached.

Please add Walker Land & Cattle, LLC as an additional owner along with Sometimes A Great Notion Land & Cattle Company on the following Ground Water Rights which are associated with the real property included in the Deed:

25-7373

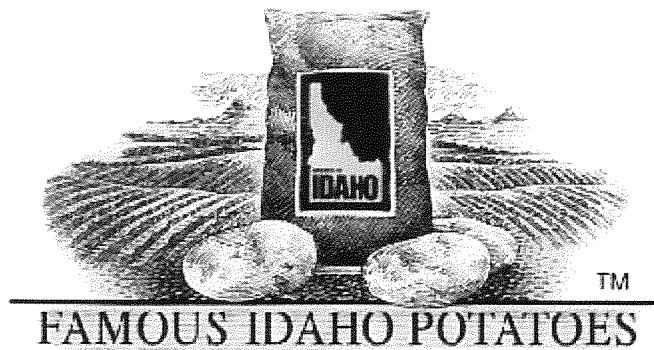
35-8331

35-8697

Thanks,



Richard A. Nelson
Controller



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SEP 05 2012

Department of Water Resources
Eastern Region