

MEMORANDUM OF GIFT

We, THEODORE J. MASON and ALBERTA D. MASON, do by this writing acknowledge and declare that it is our specific intention to make a gift of 98% of our general partnership interest in Mason Cattle Company, an Idaho general partnership, to KURT J. MASON. The value of said gift is set forth hereto as Exhibit A.

DATED this 14 day of August, 2011.

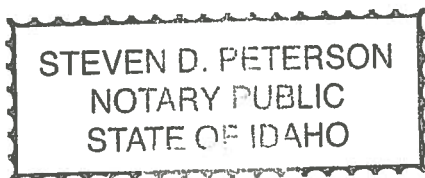
Theodore J. Mason
THEODORE J. MASON

Alberta D. Mason
ALBERTA D. MASON

STATE OF IDAHO)
) ss.
COUNTY OF TWIN FALLS)

On this 12 day of August, 2011, before me, the undersigned, a Notary Public in and for said state, personally appeared THEODORE J. MASON and ALBERTA D. MASON, known to me to be the persons whose names are subscribed to the foregoing instrument, and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.



Steven D. Peterson
Notary Public for Idaho
Residing at: Twin Falls, ID
My commission expires: 5-2-2012

SUPPORT DATA
45-483
IN FILE #