

D. L. Evans Bank

"Idaho's Hometown Community Bank Since 1904"



October 3, 2011

Department of Water Resource
Attention: Jana Reeder
1341 Fillmore Street, Suite #200
Twin Falls, Idaho 83301-3380

Re: Mervin May Water Rights

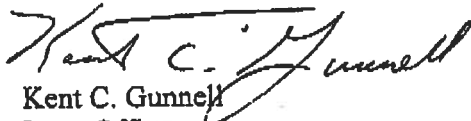
Dear Jana:

As per our telephone conversation, D. L. Evans Bank will accept the change in Water Rights from Loleta May to Mervin May on the condition that we are still lien holder on those Water Rights.

After your transaction is complete, will you please send our office a copy of the new Water Rights for our file. We appreciate your help in this matter.

Sincerely,

D. L. Evans Bank


Kent C. Gunnell
Loan Officer