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(877) 232-6101LOUIS F. RACINE (1917-2005)
WILLIAM D. OLSON, OF COUNSEL

September 23, 2008

Idaho Department of Water Resources
Eastern Region
900 N. Skyline Drive, Suite A
Idaho Falls, Idaho 83402

Re: Notice of Change in Water Right Ownership

To Whom It May Concern:

Enclosed please find the original and two extra copies of eight separate Notices of Change in Water Right Ownership with attached supporting deeds and maps. The purpose is to correct and update the IDWR records to conform with the ownership of the real property which is the place of use of the various entities which collectively comprise the Gehring Farms. The water rights, the current owner and the new owner are summarized as follows:

W.R. No.	Current Owner	New/Corrected Owner
35-2892B	Jared Andrew Gehring	JAG Farms, LLC
35-2638, 35-7126, 35-7884	Gary W. Gehring	Gehring Investments, LLC
35-7848	Gary W. Gehring	Gehring Farms, Ferd Gehring & Son, Inc.

1/12/2010 - p/c to Robin at Randy Budge's office - He did not receive any copies, only originals & \$500.00 check - Robin state client mailed the copies to her office. Advise Robin I would mail a receipt. Baskin.

Delayed; Mailed Late
Jan. ~~2009~~ 2010
Gard H

RECEIVED

JAN 12 2010

Department of Water Resources
Eastern Region

September 23, 2008

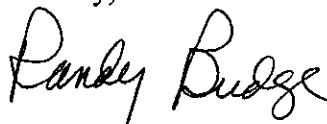
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35-7941	Jared and Jordan Gehring	JAG Farms, LLC/Big J Farms, LLC
35-7885A, 35-7885B, 35-7885C	Ferdinand Gehring	Gehring Investments, LLC
35-8163, 35-8165, 35-8186, 35-8187, 35-8188A, 35-8188B	Gary W. Gehring	Gehring Investments, LLC
35-2261, 35-2854, 35-7179, 35-7180	Gary W. Gehring	Gehring Farms, Ferd Gehring & Son, Inc.
35-8899	Ferd Gehring & Son, Inc.	Gehring Farms, Ferd Gehring & Son, Inc.

Also enclosed please find the Gehrings' check in the amount of \$500 for the filing fees on these water rights.

Please file and process the originals and conform stamp the extra copies of each, returning one to me and the other one to Gehrings in the enclosed stamped and addressed return envelopes. If you have any questions, please contact me or my assistant Robin Roebuck.

Sincerely,



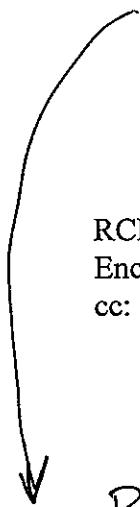
RANDALL C. BUDGE

Rk

RCB:rr

Enclosures

cc: Gary Gehring, Jared Gehring



PS The only financial instatution with any security interest should be : AXA Equitable Life Insurance Co
Clo Rabo Agrifinance

Please remove any and all First Security Bank as they are no longer securied and are no longer in business.