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January 26, 2010

IDWR Eastern Region
900 N. Skyline Dr., Suite A
Idaho Falls, ID 83402-1718

RECEIVED

FEB 01 2010
Department of Water Resources
Eastern Region

RE: Transfer of Water Rights

Dear Sir or Madam:

We have assisted the Stibal family in dissolving their family partnership, Stibal Ranch, distributing one water right to Charles and Sandra Stibal and one water right to Fred Stibal and the Donnee Stibal Bypass Trust. Please find enclosed copies of the Idaho deeds transferring the real property and the two Notices of Change in Water Right Ownership forms.

Also, Fred Stibal and the Donnee Stibal Bypass Trust immediately turned around and transferred their property and water right to the newly created Stibal Ranch, LLC. Please find enclosed a copy of that deed and a Notice of Change in Water Right Ownership form.

I am enclosing a check for \$50.00 as I am hoping that the back-to-back transfers of Fred Stibal's right will only count as one transfer.

If you have any questions or need anything further, please do not hesitate to contact our office.

Sincerely,

JOSEPHSON LAW FIRM, PLLC

By Dawn M. Curry
Dawn M. Curry, paralegal

Enc.