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JAN 19 2010

DEPARTMENT OF
WATER RESOURCES

January 14, 2010

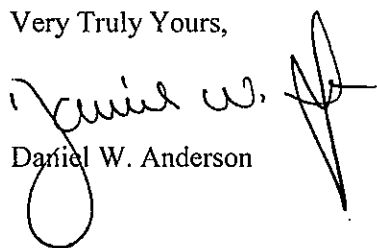
Idaho Department of Water Resources
322 East Front Street, 6th Floor
P.O. Box 83720
Boise, Idaho 83720-0098

Re: Notice of Change in Water Right Ownership

Greetings:

My client, The Last Holdout, L.L.C., a Utah limited liability company, purchased a dry farm in Grangeville, Idaho on December 21, 2009. The transaction included 2 wells on the property that are used for domestic purposes. The enclosed Notice of Change of Ownership indicates the Water right Numbers involved. Also enclosed is a copy of the vesting deed and our check payable to the Idaho Department of Water Resources in the amount of \$50.00. Please let me know if you need anything further to transfer these water rights on your official records.

Very Truly Yours,


Daniel W. Anderson

Cc: David S. Bastian