

IRWIN, MYKLEBUST, SAVAGE & BROWN, P.S.

KENNETH B. MYKLEBUST
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CLAUDE K. IRWIN
1912 - 2005

* ALSO ADMITTED IN IDAHO
** ALSO ADMITTED IN MASSACHUSETTS
† ALSO ADMITTED IN MONTANA

May 26, 2009

RECEIVED
MAY 27 2009
IDWR/North

IDWR Northern Region
7600 Mineral Drive, Suite 100
Coeur d'Alene, ID 83815

RE: RAFTER O LAND AND CATTLE, LLC
WATER RIGHTS: 85-4476/85-4478/85-4479/85-7422/85-11754/85-15346

Dear Sir/Ms.:

Enclosed are the following documents signifying the change in ownership of the above-referenced water rights from Clayton Gordon, deceased, to Rafter O Land and Cattle, LLC:

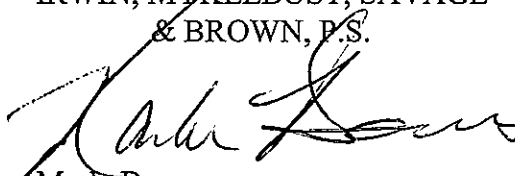
1. State of Idaho Department of Water Resources Notice of Change in Water Right Ownership;
2. Letters Testamentary appointing Marilyn O'Malley as executrix of the Estate of Clayton O. Gordon;
3. Deed of Personal Representative deeding the real estate wherein the water rights are located from the Estate of Clayton O. Gordon to Marilyn C. O'Malley and Richard L. Gordon (the heirs of Clayton Gordon);
4. Quitclaim Deed recorded April 9, 2009 deeding the real estate from Marilyn C. O'Malley and Richard L. Gordon to Rafter O Land and Cattle, LLC;
5. Aerial photograph of the Rafter O Land and Cattle, LLC real estate described in the above-mentioned Deeds; and
6. Our check in the amount of \$150.00 in payment of your fee and for which we would appreciate a receipt.

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If you have any questions, please feel free to call me. Thank you.

Sincerely,

IRWIN, MYKLEBUST, SAVAGE
& BROWN, P.S.

A handwritten signature in black ink, appearing to read "Marla Barnes", is written over the printed name.

Marla Barnes
Business Paralegal

/mb

Enclosures: Notice
Letters
PR Deed
Quitclaim Deed
Aerial Photo
Check (\$150.00)