



EVANS
KEANE LLP
Attorneys at Law

Boise Office
1405 West Main Street
P.O. Box 959
Boise, Idaho 83701-0959

Phone: 208-384-1800
Fax: 208-345-3514
firm@evanskeane.com
www.evanskeane.com



Member, Meritas
With Independent Firms in
Principal Cities Worldwide

Brent Wilson
bwilson@evanskeane.com

RECEIVED

MAY 14 2009

WATER RESOURCES
WESTERN REGION

May 14, 2009

VIA HAND DELIVERY

Idaho Department of Water Resources
Western Region
Attn: Notice of Change in Water Right Ownership Review
2735 Airport Way
Boise, Idaho 83705-5082

Re: XL Four Star Beef Holdings (Idaho), Inc. Notice of Change in Water Right
Ownership

Dear Sir or Madam:

Enclosed for filing on behalf of XL Four Star Beef Holdings (Idaho), Inc (hereafter "XL"), please find the completed Notice of Change in Water Right Ownership, together with a copy of the deed transferring title to the associated real property and a plat map identifying Parcel 1 in the legal description of the associated real property. Also enclosed, please find our firm's check no. 051912 in the amount of \$150.00 for payment of the required filing fees.

The deed transferring ownership of the associated real property from the seller, Swift Beef Company, to XL is attached as Exhibit A. Please note that the address for XL in the deed differs from the address on the Notice of Change form. XL is an international company, but prefers that its contact person for purposes of ownership of the subject water rights be its local designated agent at its Nampa facility. The address in the Notice of Change reflects XL's local address and its local designated agent.

The Canyon County plat map for the Parcel 1 identified in the legal description is attached as Exhibit B. Prior to submitting the enclosed Notice of Change, I met with Mr. Shelly Keen at the Department of Water Resources regarding the change in ownership of the subject water rights. After review with Mr. Keen, it appears that the points of diversion and places of use for the subject water rights are located on Parcel 1. As the Notice of Change form requires, the attached plat map is intended to assist in your review.

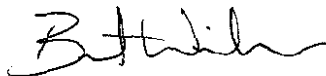
Idaho Department of Water Resources
Attn: Notice of Change in Water Right Ownership Review
May 14, 2009
Page 2

For further assistance, the attached Exhibits C and D are to outline the change in the seller's name in the deed in Exhibit A name from ConAgra, Inc. (the name on record with IDWR as the owner of the subject water rights) to Swift Beef Company (the name of the seller of the real property to XL).

If you have any questions or if I may be of further assistance in transferring the ownership of the subject water rights to XL Four Star Beef Holdings (Idaho), Inc., please do not hesitate to contact me at 384-1800.

Very truly yours,

EVANS KEANE LLP

A handwritten signature in black ink, appearing to read "B. Wilson", written over a horizontal line.

Brent Wilson

BTW:jh
Enclosures
2129-1\Transfer\JDWR 01