

MACKAY LAND COMPANY, LLC

4550 E. THOUSAND OAKS BLVD., SUITE 202
WESTLAKE VILLAGE, CALIFORNIA 91362

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WA

RECEIVED

DEC 05 2008

DEPARTMENT OF
WATER RESOURCES

December 2, 2008

Mrs. Emalee Rushing
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

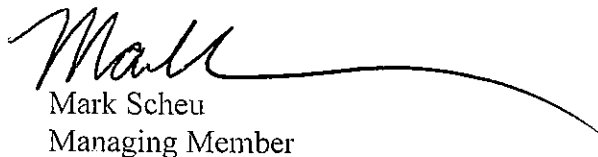
Re: *Notice of Change of Water Right Ownership*
Water Right #'s 34-14040 & 34-14042

Dear Mrs. Rushing:

As a follow up to our phone conversation the other day, please find attached an executed Notice of Change of Water Right Ownership.

Please let me know if you need anything else.

Sincerely,


Mark Scheu
Managing Member