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F. S. PRINCE (1910-1991)
DAVID S. GELDZAHLER (1932-1994)

ROBERT M. YEATES (RETIRED)

April 1, 2008

Via Federal Express

Idaho Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082
Attention: Emalee Rushing

Re: Notice of Changes in Water Right Ownership for Water Rights:
32-10004, 32-13267, 32-13269, 32-13271

Dear Emalee:

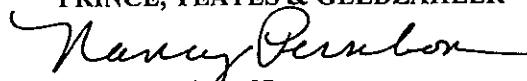
Enclosed please find the following:

- IDWR Notice of Change in Water Right Ownership form with regard to Water Rights 32-10004, 32-13267, 32-13269, and 32-13271.
- A Warranty Deed dated 11 November 2003, properly recorded with the Clark County Recorder as microfilm number 050338, reflecting the sale of real property located in Clark County, Idaho from various Burtenshaw entities to 3 B Ranch, LLC;
- A Warranty Deed dated 27 October 2003, properly recorded with the Clark County Recorder as microfilm number 050339, reflecting the sale of real property located in Clark County, Idaho from Thomas L. Eden and Teresa E. Eden to 3 B Ranch, LLC;
- A Grant Deed dated 18 March 2008, properly recorded with the Clark County Recorder as microfilm number 52383, reflecting the sale of real property located in Clark County, Idaho from 3B Ranch LLC to Egan Land & Cattle Company, LLC (please note a typographical error in the description of 32-13269 which was inadvertent and does not affect the ownership);
- A copy of the Idaho Department of Water Resources Water Right Report for the above-referenced Water Rights; and
- A check in the amount of \$100 as filing fee for the four changes of ownership.

We note that your records show ownership of these Water Rights in Terry Eden. As the enclosed 2003 Warranty Deeds indicate, the ownership of the entire SESE of Section 29, Township 10 N Range 34 E became vested in 3 B Ranch LLC. Accordingly, the enclosed 2008 Grant Deed transfers 3 B Ranch LLC's ownership to Egan Land & Cattle Company, LLC.

Thank you in advance for your prompt attention to the processing of this request. Please do not hesitate to contact me should you have questions.

Best regards,
PRINCE, YEATES & GELDZAHLER



Nancy Perschon, CP
Certified Paralegal

encls.

G:\NANCY P\Rick Thornton\IDWR.4.01.08.wpd

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