

MEMORANDUM

Date: March 10, 2008

To: File Nos. 36-16088, 36-16089, 36-16478

From: Emalee Rushing

Re: Ownership Changes

Water Right 36-44 was decreed in the name of Nevada B. Omohundro.

Notice of change in ownership was filed by Dave and Bonny Ross on 10/29/2002. Water right 36-44 was split into 36-16088 (Omohundro) and 36-16089 (Ross).

A 2nd notice of change in ownership filed by Dave and Bonny Ross on 6/17/2004. This request remained in the filing cabinet for processing by an agent as a further split of WR 36-16088 was required.

A notice of change in water right ownership was filed by Mark Lewis on 11/6/06. The WR # listed on the request was 36-16089. The ownership change was completed for WR #36-16089 on 4/18/07.

After further research, it appears that Mr. Lewis purchased the same portion of land as described on the deed attached to the Ross' 2nd ownership change request (Land Title and Escrow #G-33210, recorded as instrument #206612, Gooding County, ID). Therefore the ownership change for Lewis should have been completed after the split of WR #36-16088.

Actions taken this date are:

- Restore Dave and Bonny Ross to current owners of WR #36-16089
- Process Dave and Bonny Ross' ownership change for WR #36-16088 which splits the water right into 36-16477 (Omohundro) and 36-16478 (Ross)
- Process Mark Lewis' ownership change – 36-16478 is now in the name of Mark Lewis

