

19 December 2007

IDWR Southern Region  
1341 Fillmore St. Suite 200  
Twin Falls, ID 83301-3380

RECEIVED  
DEC 20 2007  
DEPT. OF WATER RESOURCES  
SOUTHERN REGION

Dear IDWR,

Please find enclosed the forms and fees to change ownership of five water rights. The property associated with these rights was inherited by several family members who formed an LLC ( BMS Farms – Norland, LLC.) to hold the property. At the passing of my grandfather in August 2000, according to his will, half of the property was put into a trust, of which I, N. Bruce Bagnall, was named trustee. At my grandmothers passing in January 2006, her will named my father, Norman L. Bagnall, as executor of her estate. In April 2007 we combined the two entities, the trust and estate, into a new entity, the BMS Farms – Norland LLC. I am the manager of the new entity. We are in the process of putting some of the ground into the FSA CREP program and also the farm is pending sale in the next month or so. We are told the water rights need to be in the name of the current owner before we can be approved for CREP.

I thought this brief explanation would help explain why there are two deeds transferring into the new LLC. If you have any questions please call me.

Thank You,



N. Bruce Bagnall  
501 N. Meridian  
Rupert, ID 83350

Phone 208-532-4337