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**KIRTON &
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January 24, 2006

Via FedEx

Southern Regional Office
1341 Fillmore St., Suite 200
Twin Falls, Idaho 83301-3380

Re: Change in Water Right Ownership Attachment for the following Water Rights: 1) 45-2353C, (2) 45-2357C, (3) 45-2377G, (4) 45-2378C, (5) 45-2423C, (6) 45-2424C, (7) 45-2475C, (8) 45-2533C, (9) 45-2534E, (10) 45-2606E, (11) 45-2702C, (12) 45-4076C, (13) 45-13807 (14) 45-13808, and (15) 45-13811

Dear Water Rights Specialist:

This law firm represents Corporation of the Presiding Bishop of The Church of Jesus Christ of Latter-day Saints, a Utah corporation sole ("CPB"), in connection with the purchase of the above-mentioned water rights and the associated underlying real property. CPB has requested that all of your calls or correspondence regarding the change of ownership for the above mentioned water rights be directed to:

Natural Resource Services
50 E. North Temple St., 12th Floor
Salt Lake City, Utah 84150
Tel. 801-240-4074
Fax 801-240-2913
Email: coopergrs@ldschurch.org

If you cannot fit CPB's full name on your database you are authorized to abbreviate CPB as follows: Corp. Presiding Bishop LDS Church. If you have any questions or comments please contact Mr. Cooper. Thank you for your assistance with this matter.

Sincerely,

KIRTON & McCONKIE



Eric B. Robinson