

ERIC B ROBINSON  
E-MAIL: erobinson@kmclaw.com

**KIRTON &  
McCONKIE**  
A PROFESSIONAL CORPORATION  
ATTORNEYS AT LAW  
1800 EAGLE GATE TOWER  
60 EAST SOUTH TEMPLE  
P.O. BOX 45120  
SALT LAKE CITY, UTAH 84145-0120

FAX (801) 321-4893  
TELEPHONE (801) 328-3600  
www.kmclaw.com

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) 45-2538, (2) 45-10789, and (3) 45-10790**

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

THE CHURCH OF  
JESUS CHRIST  
OF LATTER-DAY SAINTS

RECEIVED

APR 16 2004

WATER RESOURCES  
WESTERN REGION

PHYSICAL FACILITIES DEPARTMENT  
50 E. North Temple St. Rm. 1205  
Salt Lake City, Utah 84150-6320  
Phone: 1-801-240-3840  
Facsimile: 1-801-240-4005

April 14, 2004

MR. STEVE LESTER  
STATE OF IDAHO DEPARTMENT OF WATER RESOURCES  
2735 AIRPORT WAY  
BOISE, IDAHO 83750-5082

Re: Name and Address for Church Water Rights and Associated Records

Dear Mr. Lester:

Last February you wrote to us seeking clarification for Church water rights administered by the Idaho Department of Water Resources (IDWR). The letter stated that IDWR maintains hundreds of records for the Church under a variety of names and addresses, which leads to confusion and added work for IDWR. You requested that the Church provide a standard name, address, and telephone number for your database.

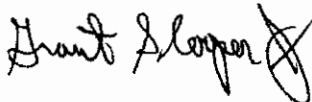
Church water right documents should be recorded using the name "Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints, a Utah Corporation sole." Because this name is too long for your database we request that you use the following information:

Name: Corp. Pres. Bishop LDS Church  
  
Address: Natural Resource Services  
50 East North Temple Street, FL 12  
Salt Lake City, UT 84150-6321  
  
Telephone: (801) 240-4074

Your letter stated that if a local stake, ward, or farm/ranch name has been provided to IDWR that it can be entered into the database. This will greatly assist us. In order to ensure the proper delivery of mail to us, please include the name and address shown above, **without the qualifying local name**, on the envelope of any correspondence sent to us.

Thank you for your attention on this matter. We believe that this will benefit both IDWR and the Church.

Sincerely,



Grant S. Cooper, Jr.  
Water Resources Manager  
Natural Resource Services

rbm