

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
Right: 45-11868**

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