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EUGENE D. FREDERICKSEN - RETIRED

August 30, 2006

Charles E. Brockway
2016 North Washington St. Suite 4
Twin Falls, Idaho 83301

RE: Horizon Organic Dairy

Dear Chuck:

Enclosed is the original executed Change of Ownership form for the Horizon ground water rights, with the Certificate of Merger attached as Exhibit A. I understand you will file the original with the regional office of the IDWR.

Very truly yours,

FREDERICKSEN WILLIAMS MESERVY & LOTHSPICH, LLP

A handwritten signature in black ink, appearing to be 'REW', written over a faint circular line.

ROBERT E. WILLIAMS

REW/sb
Encl.
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RECEIVED
AUG 31 2006