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**KIRTON &
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July 3, 2006

Via FedEx

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

RECEIVED

AUG 03 2006

DEPT. OF
WATER RESOURCES

Re: Change in Water Right Ownership Attachment for the following Water Rights: (1) 37-12785 and (2) 37-10927

Dear Water Rights Specialist:

This law firm represents Farmland Reserve, Inc., a Utah non-profit corporation ("FRI"), in connection with the conveyance of the above-mentioned water rights and the associated underlying real property. FRI has requested that all of your calls or correspondence regarding the change of ownership for the above mentioned water rights be directed to:

Farm Management Company
Grand S. Cooper
Physical Facilities Department
LDS Church
50 E. North Temple, 12th Floor
Salt Lake City, UT 84150
Tel. (801) 240-4074
Fax (801) 240-4005
Email: CooperGS@ldschurch.org

Thank you for your assistance with this matter.

Sincerely,

KIRTON & McCONKIE



Eric B. Robinson