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MAY 10 2005

WATER RESOURCES
WESTERN REGION

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\$25 Filing Fee

Receipt# W032921

Date 5.11.05

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES
ASSIGNMENT OF PERMIT

I, Dan L. Bilbao & Bonnie L. Bilbao, hereby assign to James M. Neill & Tracey S. Neill
of, 223 N. 6th Street, Suite 410 Boise, Idaho 83702
(Full Address) (Phone)

All my right, title, and interest in and to Permit No. 63-8186V1 to
appropriate the public waters of the State of Idaho.

Q (for partial assignments)

The following described portion of my right, title, and interest in and to
Permit No. _____ to appropriate the public waters of the State of
Idaho. (Describe portion of the permit assigned listing the number of acres in each 40 acre
subdivision, point of diversion location, and the amount of water in cubic feet per second.)

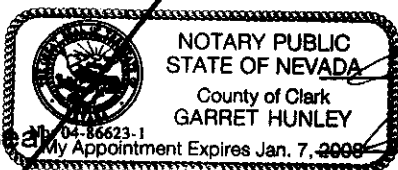
Made this 25th day of March, 2005.

Permit Holder

State of NEVADA

County of Clark

On this 25 day of March, 2005, personally appeared before me the signer(s) of the
above instrument, who duly acknowledged to me that he (she) (they) executed the same.



Notary Public residing at

My commission expires: 1/7/08