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TITLE & ESCROW
COMPANY

RECEIVED

JAN 26 2005

Department of Water Resources
Southern Region

January 24, 2005

VIA Regular Mail

IDAHO DEPT OF WATER RESOURCES
ATTN: TRISH
1341 FILLMORE SUITE 200
TWIN FALLS, ID 83301

Re: Order No G050019
NEBEKER / CHILDS

Dear Trish:

Enclosed please find the notice of change in water right ownership to transfer water stock from CHILDS FAMILY 2002 TRUST DATED AUGUST 10, 2002 to MARK FRANKLIN NEBEKER and REBECCA JANE NEBEKER AS TRUSTEES OF THE 1996 NEBEKER FAMILY TRUST

Buyer Information: MARK & REBECCA NEBEKER
911 B EAST 2700 SOUTH
HAGERMAN, ID 83332

Also enclosed are the following document:

- Warranty Deed

Thank you for using Gooding Title & Escrow Company. Should you have any questions, please do not hesitate to contact me.

Sincerely,

Missy J. Brown
Escrow Assistant
Gooding Title & Escrow Company