

RECEIPT AND ACKNOWLEDGMENT

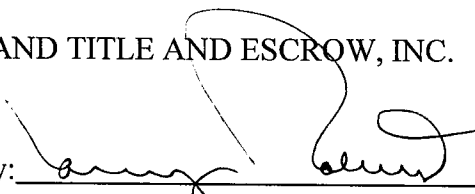
Land Title and Escrow, Inc., escrow agent named in the Memorandum RE: Certain Water Rights To Be Transferred between Hal T. Anderson, individually, and American West Group, Inc., a Utah corporation, successor URA Retirement Trust as successor to Radiological Billing Pension Trust, and Peter Grush and Sylvia Grush, husband and wife, and L Hangin C Land LLC, has received the \$75,000.00 for the purchase of the water rights recited in the Memorandum RE: Certain Water Rights To Be Transferred attached hereto and made a part hereof. These funds will be disbursed on February 8, 2005 as directed in writing by the Owner named in said Memorandum.

Land Title and Escrow, Inc. will be recording of record the Release of Record of Certain Rights Regarding the Memorandum of Transfer on February 8, 2005.

We have delivered to Mr. Peter Grush the original executed notarized Assignment Of Water Rights Separate From Deed which a copy is attached as Exhibit "B".

Dated this 7th day of February, 2005.

LAND TITLE AND ESCROW, INC.

By: 
Larry Roberts, President

RECEIVED

FEB 08 2005

Department of Water Resources
Southern Region

ASSIGNMENT OF WATER RIGHTS SEPARATE FROM DEED

FOR VALUE RECEIVED, HAL T. ANDERSON and BROOKE R. ANDERSON, husband and wife; AMERICAN WEST GROUP, INC., a Utah corporation; and AMERICA WEST ENTERPRISES, INC., an Idaho corporation, for itself and as successor to URA Retirement Trust as successor to Radiological Billing Pension Trust, "Assignors" does hereby order, assign and transfer to PETER GRUSH and SYLVIA GRUSH, husband and wife, "Assignee", those certain water rights described below standing in the name of Assignor, or some of them, on the records of the Idaho Department of Water Resources. This Assignment is intended to be a full and complete transfer of all legal and beneficial interest of ownership of the rights of Assignors, and each of them vesting ownership of the described rights in Assignee.

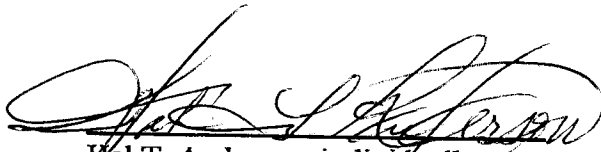
Assignors hereby irrevocably constitute and appoint Peter Grush of Malta, Idaho, or his designee, as attorney-in-fact to execute such documents and take such other actions as may be necessary to cause transfer the rights described below on the records of the Idaho Department of Water Resources.

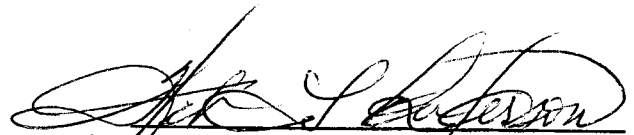
The water rights subject to this agreement are:

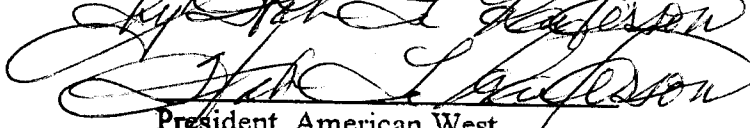
1. 60 acres of water consisting of 1.17 cfs (240 AFA) contained within Decreed Water Right No. 43-4087 which represents a total water right of 1,440 AFA of water.
2. 60 acres of water consisting of .83 cfs (250 AFA) contained within Decreed Water Right No. 43-4088 which represents a total water right of 1,440 AFA of water.

These water rights are appurtenant to the real property described on the attached Exhibit 'A'.

DATED this 17th day of December, 2004.


Hal T. Anderson, individually


President, American West Group, Inc.


Brooke R. Anderson, individually

President, American West Enterprises, Inc.

RECEIVED

FEB 08 2005

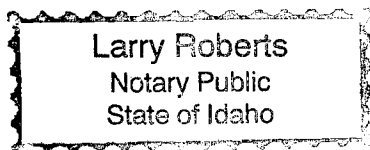
Department of Water Resources
Southern Region

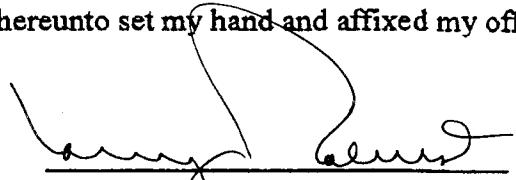
ASSIGNMENT OF WATER RIGHTS SEPARATE FROM DEED
ANDERSON TO GRUSH

STATE OF IDAHO)
 : ss.
County of Cassia)

On this 17th day of December 2004, before me, the undersigned, a Notary Public in and for said County, personally appeared HAL T. ANDERSON known or identified to me to be the persons whose names subscribed to the within instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.



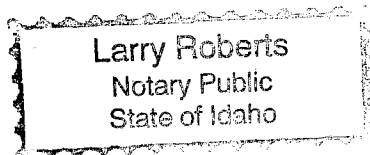


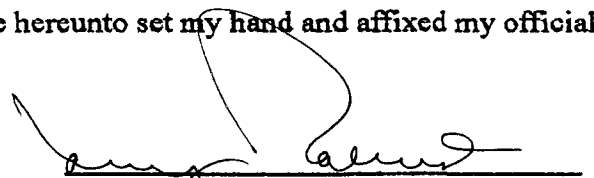
Notary Public for Idaho
Residing at Burley, ID
Commission Expires: 6-30-09

STATE OF IDAHO)
 : ss.
County of Cassia)

On this 17th day of December 2004, before me, the undersigned, a Notary Public in and for said County, personally appeared HAL T. ANDERSON, known or identified to me to be the President of the corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.





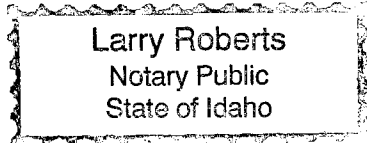
Notary Public for Idaho
Residing at Burley, ID
Commission Expires: 6-30-09

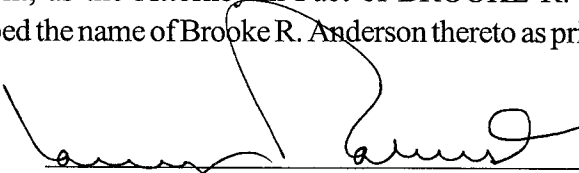
STATE OF IDAHO)
 : ss.

ASSIGNMENT OF WATER RIGHTS SEPARATE FROM DEED
ANDERSON TO GRUSH

COUNTY OF CASSIA)

On this 17th day of December, 2004, before me, the undersigned, a Notary Public in and for said State, personally appeared HAL T. ANDERSON, known or identified to me to be the person whose name is subscribed to the within instrument, as the Attorney-In-Fact of BROOKE R. ANDERSON and acknowledged to me that he subscribed the name of Brooke R. Anderson thereto as principal, and his own name as Attorney-In-Fact.





Notary Public
Residing at: Burley, ID
My Commission expires: 6-30-09

**ASSIGNMENT OF WATER RIGHTS SEPARATE FROM DEED
ANDERSON TO GRUSH**

A part of the wa rights appurtenant to the following described property:

PARCEL NO. 1:

TOWNSHIP 13 SOUTH, RANGE 27 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 14: W½, W½E½ SAVE AND EXCEPT the following described tract:

Beginning at a point where the mid section line joins the West boundary line
of said Section 14, being the Northwest corner of the NW¼SW¼ of
said Section 14;

Thence East 100 feet;

Thence South 100 feet;

Thence West 100 feet;

Thence North 100 feet to the Point of Beginning.

Section 23: NW¼, W½NE¼, SAVE AND EXCEPT the following described tract:

Beginning at the Southwest corner of the SW¼NW¼ of said Section 23;

Thence North 467 feet;

Thence East 467 feet;

Thence South 467 feet;

Thence West 467 feet to the True Point of Beginning.

PARCEL NO. 2:

TOWNSHIP 13 SOUTH, RANGE 27 EAST OF THE BOISE MERIDIAN,
CASSIA COUNTY, IDAHO

Section 23: Part of the SW¼NW¼, more particularly described as follows:

Beginning at the Southwest corner of the SW¼NW¼ of said Section 23;

Thence North 467 feet;

Thence East 467 feet;

Thence South 467 feet;

Thence West 467 feet to the True Point of Beginning.

Two (2) cfs from Adjudication Nos. 43-4087 and 43-4088, more particularly
described as follows:

RIGHT NO				NE				NW				SW				SE				
	TN	RN	SE	N	N	S	SE	N	N	S	SE	N	N	S	SE	N	N	S	SE	
	S	G	C	E	W	W		E	W	W		E	W	W		E	W	W		
	133	27E	14		15				15				15	15			15	15		90
			73			15				15										30
																				120

MEMORANDUM RE:
CERTAIN WATER RIGHTS TO BE TRANSFERRED

THIS AGREEMENT entered into between HAL T. ANDERSON, individually, and AMERICAN WEST GROUP, INC., a Utah corporation, AMERICA WEST ENTERPRISES, INC., an Idaho Corporation, for itself and successor URA Retirement Trust as successor to Radiological Billing Pension Trust, hereafter referred to as "Owner" and PETER GRUSH and SYLVIA GRUSH, husband and wife, hereafter referred to as "Grush" and L HANGIN C Land LLC, as "Purchaser."

R E C I T A L S:

WHEREAS, the Owner and Grush have previously entered into an agreement whereby the Purchaser is purchasing certain real property from the Owner; and,

WHEREAS, the agreement provided that certain rights be reserved to Owner to be maintained until a certain purchase price to be paid by Grush; and,

WHEREAS, the Owner and Grush entered into a Settlement Agreement on or about the 27th day of July, 2004, which provided, among other things, that certain water rights separate and apart from the land shall be purchased by Grush for the sum of \$75,000 and if not paid by December 31, 2005, that said rights shall be retained by the Owner. That the terms of the Settlement Agreement with respect to water rights shall be incorporated herein by reference as if fully set forth herein.

NOW, THEREFORE, in order to further explain and to effectuate the terms of the Settlement Agreement, the parties agree as follows:

1. The parties acknowledge that there are two (2) decrees pertaining to this matter that are affected, to-wit: Decree No. 43-4087 and Decree No. 43-4088.
2. That there are 1,440 AFAs in relationship to Decree No. 43-4087 of which the Owner shall reserve the rights pertaining to 60 acres of water, which equals 1.17 cfs or, in other words, 240 AFA.
3. That there are 1,440 AFAs in relationship to Decree No. 43-4088, of which the Owner shall reserve the rights pertaining to 60 acres of water or .83 cfs, which equals 250 AFAs.

4. That the reserved rights shall stay with the land being acquired by Purchaser. That said water rights shall be removed and transferred to other land as provided hereafter.

5. That upon the purchase price of \$75,000 being paid, final transfer of the water rights to the property designated by Grush shall occur. The Owner and Purchaser shall assist and cooperate to the extent reasonably necessary to effectuate said transfer.

6. That in the event the \$75,000 is not paid by the date it is required (December 31, 2005), then Grush and the Purchaser shall assist and cooperate to the extent reasonably necessary to bring about the transfer of those water rights by Owner to the property designated by the Owner.

7. That the parties agree to execute a Notice of Interest in Water Rights so the same can be delivered to the Department of Water Resources, along with a copy of this agreement. That a copy of such notice is attached hereto and by reference made a part hereof as Exhibit "A".

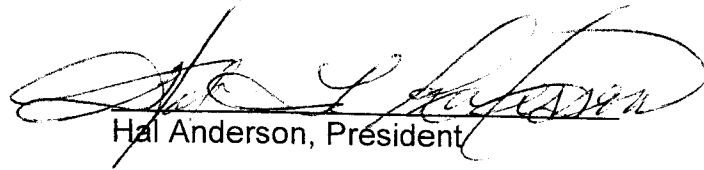
8. That the necessary documents to effectuate the transfer, whether it be to Owner, or its designee, or to Grush, or its designee, together with this agreement, shall be placed in escrow with Land Title & Escrow so that Land Title & Escrow can effectuate the terms of this agreement.

9. Terms of Escrow: The parties hereby appoint Land Title & Escrow, Inc., to serve as escrow agent (the "Escrow Officer") for the matters subject to escrow as provided for by this Agreement. The parties further agree that they will split equally all costs associated with the closing of the transaction contemplated by this Agreement, including such costs as may be assessed by the Escrow Officer.

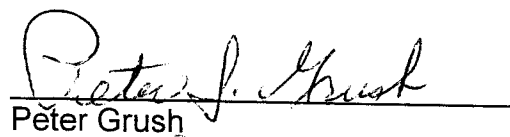
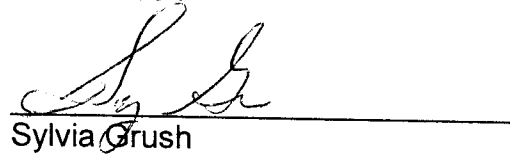
The Escrow Officer shall be protected in acting upon any paper or document that the Escrow Officer in good faith believes to be genuine and what it purports to be. The Escrow Officer shall not be obligated to inquire as to the form, manner of execution, or validity of any document hereinafter deposited or delivered pursuant to the provisions hereof, nor shall the Escrow Officer be obligated to inquire as to the identity, authority, or rights of the persons executing the same.

The Escrow Officer's sole responsibilities hereunder shall be to act as a depository for the Escrow Documents and Escrow Funds, to hold same in safekeeping, and to release same as provided herein. The Parties hereto expressly acknowledge and agree that the Escrow Officer shall have no liability of any kind or nature arising out of its role as Escrow Officer except for gross negligence or willful misconduct.

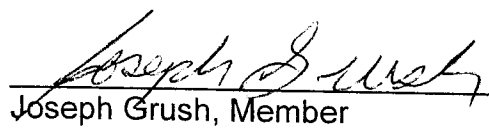
AMERICA WEST ENTERPRISES,
INC.


Hal Anderson, President

GRUSH


Peter Grush
Sylvia Grush

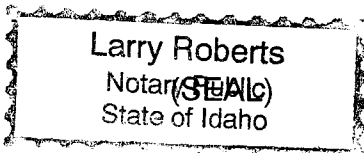
PURCHASER
L HANGIN C LAND, LLC


Joseph Grush, Member
Natalie Grush, Member

STATE OF IDAHO)
County of Cassia) ss.

On this 17th day of December, 2004, before me, the undersigned a Notary Public in and for said State, personally appeared HAL T. ANDERSON, individually, known to me to be the person whose name is subscribed to the within and foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this instrument first above written.

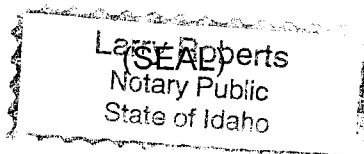


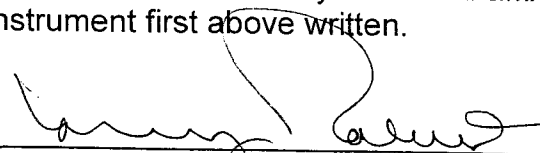

Notary Public for Idaho
Residing at: Burley, ID
Commission expires: 6-30-09

STATE OF IDAHO)
County of Cassia) ss.

On this 17th day of December, 2004, before me, the undersigned a Notary Public in and for said State, personally appeared HAL T. ANDERSON, the President, respectively, of the corporations of AMERICAN WEST GROUP, INC., and AMERICA WEST ENTERPRISES, INC., and known to me to be the persons whose names are subscribed to the within and foregoing instrument and acknowledged to me that they executed the same on behalf of said corporations.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this instrument first above written.

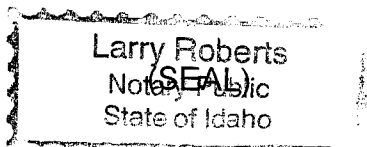



Notary Public for Idaho
Residing at: Burley, ID
Commission expires: 6-30-09

STATE OF IDAHO)
) ss.
County of Cassia)

On this 17th day of December, 2004, before me, the undersigned a Notary Public in and for said State, personally appeared PETER GRUSH and SYLVIA GRUSH, husband and wife, known to me to be the persons whose names are subscribed to the within and foregoing instrument and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this instrument first above written.

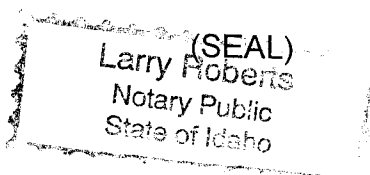


[Signature]
Notary Public for Idaho
Residing at: Burley, ID
Commission expires: 6-30-09

STATE OF IDAHO)
) ss.
County of Cassia)

On this 17th day of December, 2004, before me, the undersigned a Notary Public in and for said State, personally appeared JOSEPH GRUSH and NATALIE GRUSH, Members of L HANGIN C LAND, LLC, known to me to be the persons whose names are subscribed to the within and foregoing instrument and acknowledged to me that they executed the same on behalf of said limited liability company.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this instrument first above written.



[Signature]
Notary Public for Idaho
Residing at: Burley, ID
Commission expires: 6-30-09

NOTICE OF INTEREST IN WATER RIGHTS

1. Part of Water Right No(s): 43-4087 and 43-4088 more particular described at follows:

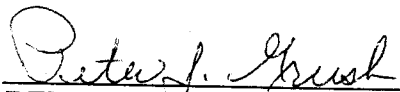
- a. That there are 1,440 AFAs in relationship to Decree No. 43-4087, of which the Owner shall reserve the rights pertaining to 60 acres of water, which equals 1.17 cfs or, in other words, 240 AFA.
- b. That there are 1,400 AFAs in relationship to Decree No. 43-4088, of which the Owner shall reserve the rights pertaining to 60 acres of water or .83 cfs, which equals 250 AFAs.

2. Name and mailing address of Company holding interest, namely ownership thereof is: Hal T. Anderson. However, certain rights exist with respect to purchase of such by the Prospective Purchaser.

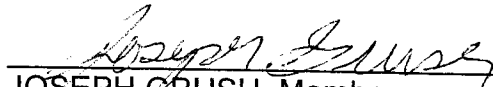
3. Expiration Date of Notification Period June 30, 2006.

4. Is this a Renewal of Request for Notification? No.

5. Signature(s) (and title if applicable)

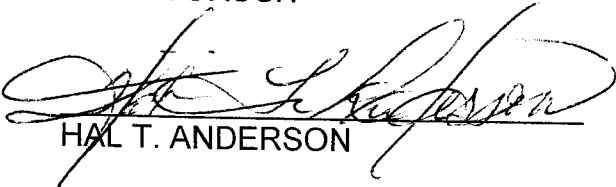

PETER GRUSH

L HANGIN C LAND LLC

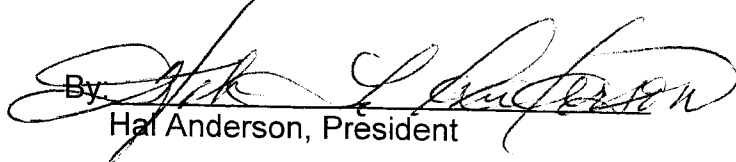

JOSEPH GRUSH, Member


SYLVIA GRUSH


NATALIE GRUSH, Member


HAL T. ANDERSON

AMERICAN WEST GROUP, INC.

By: 
Hal Anderson, President

AMERICAN WEST ENTERPRISES,
INC.,

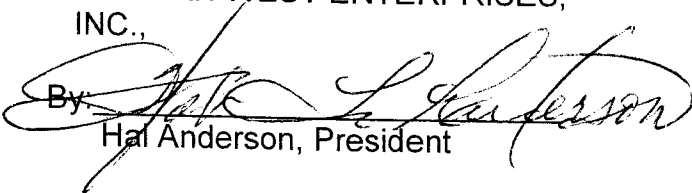
By: 
Hal Anderson, President

EXHIBIT "A"