

TAX PRO-RATION AGREEMENT

SOUTHERN UTAH TITLE COMPANY
20 NORTH MAIN STREET, #300
ST. GEORGE, UTAH 84770

RE: FILE NO: 169897
SELLER: CEDAR POINT WATER COMPANY, INC.
BUYER: BIG PLAINS WATER AND SEWER SPECIAL SERVICE DISTRICT

Dear Escrow Officer:

TAX PRO-RATION FOR THE YEAR: 2013

The undersigned are respectively Buyer and Seller under the above escrow file. We have reviewed the respective closing statements showing unpaid 2013 taxes.

Taxes for **2013** will not be segregated. Owner will be billed for **2013** taxes in their entirety on the parent parcel. Buyers and Sellers will joint pay for 2013 taxes on or before November 30, as follows.

Buyers share of **2013 taxes on the parent parcel**, will be paid directly to Seller upon verification from Seller as to the exact amount due on or before November 30.

Seller shall be responsible to pay the **2013** taxes on the parent parcel.

The undersigned agrees to hold Southern Utah Title harmless from any loss, suit or claim in carrying out these instructions.

Dated this 24th of May, 2013.

BUYER:

BIG PLAINS WATER AND SEWER
SPECIAL SERVICE DISTRICT

SELLER:

CEDAR POINT WATER COMPANY,
INC.



JERRY G. EVES, PRESIDENT
