

Law Offices of
MARTIN & ESKELSON, PLLC

Stephen E. Martin, Email: semartin@onewest.net
Scott P. Eskelson, Email: seskelson@onewest.net

P.O. BOX 3189
IDAHO FALLS, ID 83403-3189
PHONE: (208) 523-6644
FAX: (208) 522-0791

OFFICES:
425 S. HOLMES
IDAHO FALLS, ID 83401

October 27, 2005

Cindy Bird
Idaho Department of Water Resources
15 West Center Street
Soda Springs, ID 83276

Re: Kevin Toner

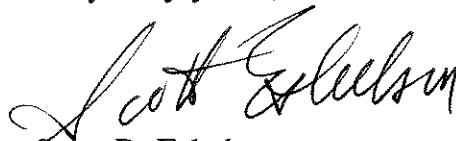
Dear Ms. Bird:

Enclosed with this letter please find a copy of the Warranty Deed from Geneva Land and Cattle Co. to Kevin Toner. I had previously forwarded a copy of the Deed from Kennington to Geneva. I believe that with this information you should have now have everything requested concerning Mr. Toner's water rights.

I also tried to contact Brent Stewart of Nevada Rock & Sand Co. to be certain he forwarded back to you the forms I had sent to him for signature. I have not heard back from him at this point. Up at the Crow Creek Ranch he uses a cell phone which has a Nevada area code, and so sometimes the service is not the best. If you do not have that documentation at this time, if you would please let me know I will "rattle his chain" a little harder.

Thank you for your help.

Very truly yours,


Scott P. Eskelson

Enclosures

S:\Joyce'sMyFiles\SPE-Clients\4625\CrowCreekProperty\05Oct27-IDDeptWater.wpd

