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October 5, 2005

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

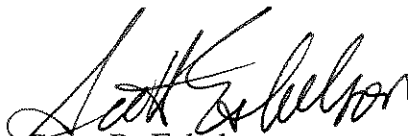
Re: Kevin Toner

Dear Ms. Bird:

Enclosed please find a copy of the Deed from the Kennington Trust to Geneva Land and Cattle, LLC. I hope this will take care of this one requirement establishing chain of title. Please note the description in that deed includes all of the property then conveyed to Mr. Toner. It also included all water rights appurtenant to the land.

I will back in touch shortly about the other matters.

Very truly yours,



Scott P. Eskelson

Enclosure

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