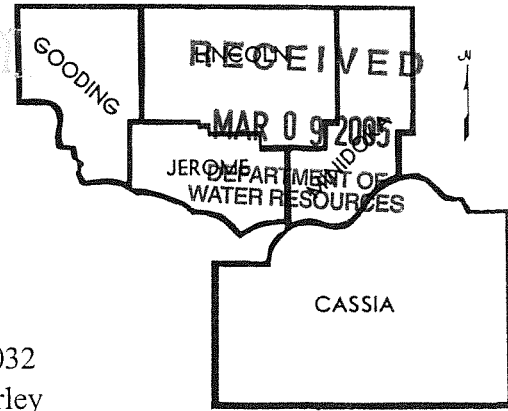


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 40032
OFFICE: Burley

March 8, 2005

Karilynn Townsend
Idaho Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

RE: Water Department

Dear Karilynn:

Please find enclosed a Land Title and Escrow, Inc. trust account check in the amount of \$100.00 which reflects the payment for the water transfer for Marvin Blacker.

Should you have any questions concerning this matter, please do not hesitate to contact me.

Very truly yours,
Land Title and Escrow, Inc.


Nicole Bruesch
Escrow Assistant