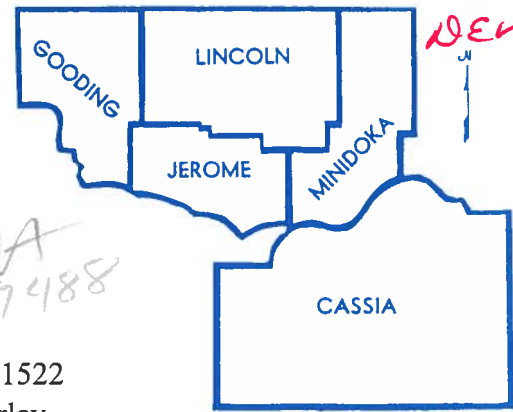


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: EC1522
OFFICE: Burley

December 29, 2006

Department of Water Resources
Attn: Kara Alder
P.O. Box 83720
Boise, ID 83720-0098

RECEIVED
JAN 8 2007
DEPARTMENT OF
WATER RESOURCES

RE: Water Split and Transfer

Dear Kara:

Enclosed please find Land Title and Escrow, Inc.'s trust account check No. 22956 in the amount of \$125.00 as payment for the water split and transfer in connection with Rodney and Shirley Jentzsch.

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

Very truly yours,
Land Title and Escrow, Inc.


Megan Martinez