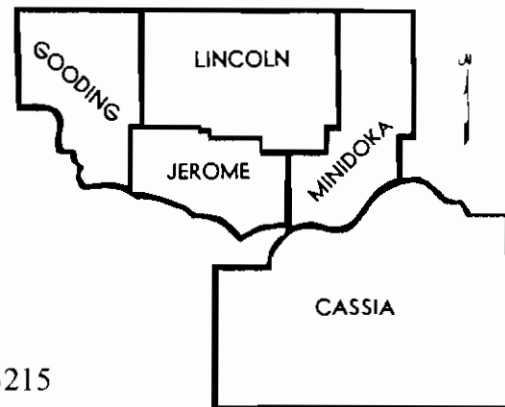


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #43215
OFFICE: Burley

March 21, 2007

ID Dept. of Water Resources
1341 Fillmore St., Suite 200
Twin Falls, ID 83301-3380

RECEIVED
MAR 22 2007
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Dear Clerk:

Enclosed with this letter please find the following documents:

1. The original executed Notice of Change In Water Right Ownership.
2. A copy of the recorded Warranty Deed.
3. Land Title and Escrow's trust account check no. 17267 payable to Idaho Department of Water Resources in the amount of \$75.00 for the water transfer fee.

Would you please make the necessary changes in the records to indicate the new owner as Gary N. Nelson & Co. for future water assessments and notices. Please send a receipted copy to this office.

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

Very truly yours,
Land Title and Escrow, Inc.

A handwritten signature in cursive script that reads "Nancy Garrett".

Nancy Garrett
Administrative Assistant

/nrg
enc.