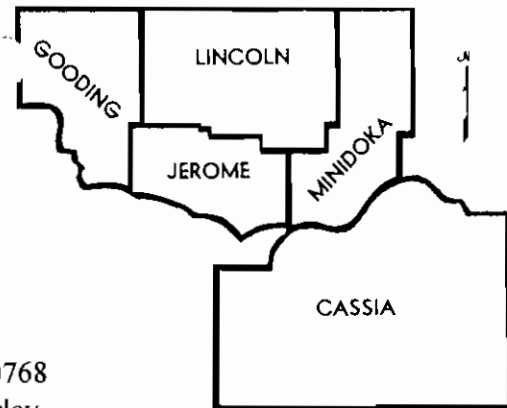


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #40768

OFFICE: Burley

March 30, 2006

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

RECEIVED
MAR 31 2006
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Dear Clerk:

Enclosed with this letter please find the following:

1. An original executed Notice of Change In Water Right Ownership on 3B Farms, LLC to the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-day Saints with attached letter.
2. A copy of the recorded Warranty Deed.
3. Land Title and Escrow's trust account check no. 13399 made payable to Idaho Department of Water Resources in the amount of \$75.00 for water transfer fees.

Please follow the instructions on the letter from Kirton & McConkie concerning the transfer of the water rights. 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
Reconveyance Department

/nrg
enc.
Certified Mail