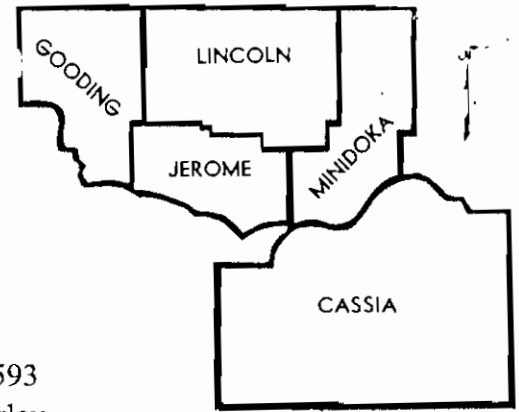


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 42593

OFFICE: Burley

November 22, 2006

Idaho Dept. of Water Resources
P.O. Box 83720
Boise, ID 83720

RE:

Dear Kara:

Enclosed please find Land Title and Escrow, Inc.'s trust account check number 22648 in the amount of \$25.00 as payment for the change of ownership fee from Ron Smith and Robert Roy Goodman to Samuel and Debra Stoddard.

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 black ink that reads "K Garrard". The signature is written in a cursive, flowing style.

Kaylin Garrard
Escrow Assistant