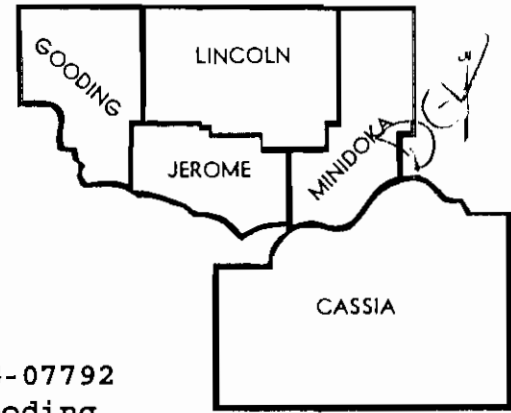


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



OCT 20 2006

REFER TO: GG-07792
OFFICE: Gooding

October 18, 2006

Department of Water Resources
Southern Region
1341 Fillmore Suite 200
Twin Falls, Idaho 83301

RE: Notice of Change of Water Right Ownership

Cert Mail #7006 0100 0004 1338 9022

Dear Sirs:

At the request of the buyer, we are forwarding to your office the following in connection with the above referenced:

- Notice of Change of Water Right Ownership
for Water Right Number 37-20731 and 37-20724
- Copy of Deed #218700

Thank you,

LAND TITLE AND ESCROW, INC.

Debbie Zatica
Escrow Assistant
(208) 934-8477
P.O. Box 473, 546 Main Street
Gooding, Idaho 83330