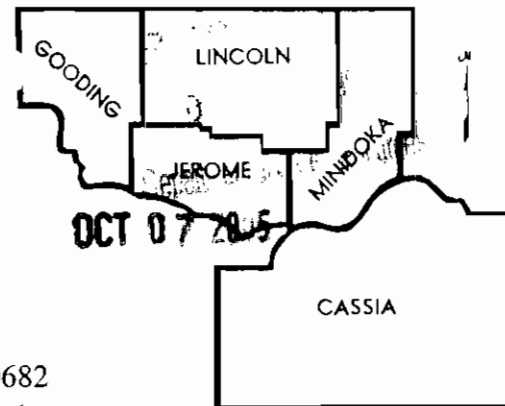


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 40682
OFFICE: Burley

October 6, 2005

Department of Water Resources
322 East Front Street
PO Box 83720
Boise, Idaho 83720-0098
Attn: Karilynn Townsend

RE: Water Transfer

To Whom It May Concern::

Enclosed please find Land Title and Escrow, Inc's. trust account check No. 19550 in the amount of \$25.00 as payment for the water transfer for Ron Nulph and Darlene Nulph for the property located at 1151 South Highway 27 in Burley.

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 "Tamara Winmill".

Tamara Winmill
Closing Assistant