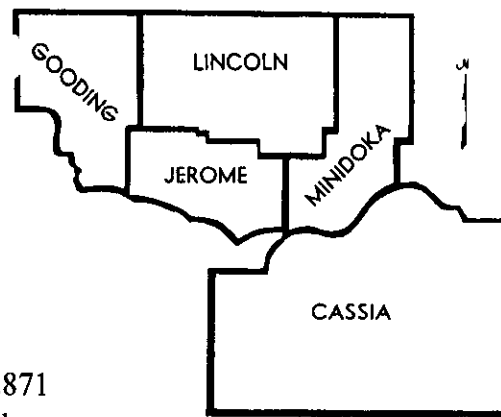


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



RECEIVED

JAN 29 2007

DEPT. OF WATER RESOURCES
SOUTHERN REGION

REFER TO: #42871
OFFICE: Burley

January 26, 2007

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

Dear Clerk:

Enclosed with this letter please find an original executed Notice of Change In Water Right Ownership, a copy of the recorded Warranty Deed and Land Title and Escrow's trust account check no. 16766 payable to the Idaho Department of Water in the amount of \$50.00 for the transfer fee.

Please make the necessary changes in the records to indicate the new owner as Beus Land & Cattle, LLC 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.