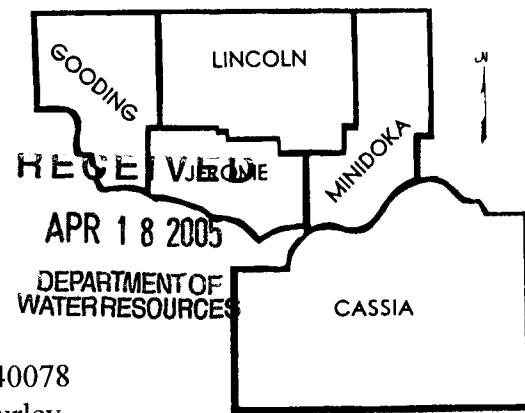


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #40078
OFFICE: Burley

April 7, 2005

ID Dept. of Water Resources
Attn: Kari Lynn Townsend
P. O. Box 83720
Boise, ID 83720-0098

Dear Kari Lynn:

Enclosed with this letter please find the following:

1. An original executed Notice of Change In Water Right Ownership with aerial photos attached.
2. An original executed Assignment of Application For Permit.
3. Land Title and Escrow's check in the amount of \$175.00 for water transfers.

Please send a receipted copy to this office after the transfers to indicate the new owner as Harris Ag, L.L.C.

Should you have any questions concerning this matter, please do not hesitate to contact me.

Very truly yours,
Land Title and Escrow, Inc.

Nancy Garrett
Reconveyance Department

/nrg
enc.
Certified Mail