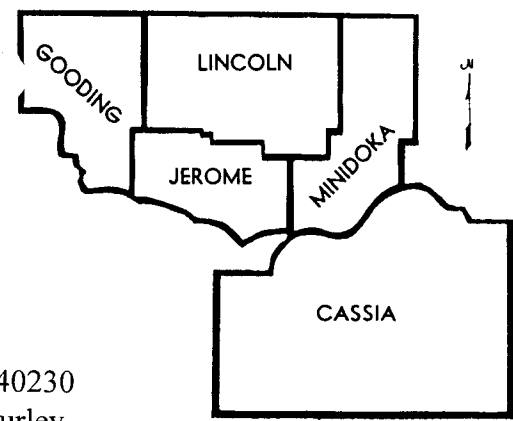


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #40230
OFFICE: Burley

July 3, 2006

RECEIVED

JUL 05 2006

DEPARTMENT OF
WATER RESOURCES

ID Dept. of Water Resources
Attention: Kara Alder
P. O. Box 83720
Boise, ID 83720

Dear Kara:

Enclosed with this letter please find the following:

1. The original Notice Of Change In Water Right Ownership executed by Moo View Cow Palace.
2. A copy of three recorded Warranty Deeds.
3. Land Title and Escrow's trust account check no. 15013 in the amount of \$125.00 for the change in ownership fee.

Please make the necessary changes in the records to indicate the new owner as Moo View Cow Palace 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
Reconveyance Department

/nrg
enc.