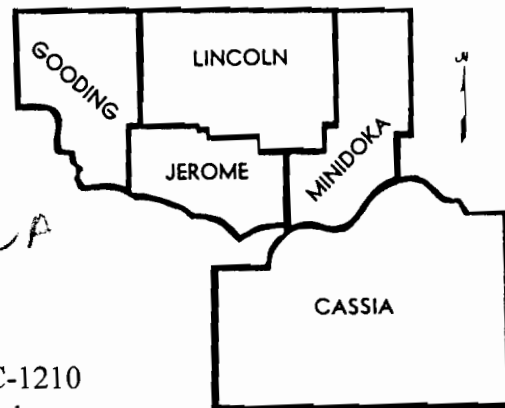


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: EC-1210
OFFICE: Burley

July 24, 2006

RECEIVED

JUL 24 2006

DEPARTMENT OF
WATER RESOURCES

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

Dear Kara:

Enclosed with this letter please find an original executed Notice of Change In Water Right Ownership, a copy of the recorded Water Deed and Heglar Creek Farms check no. 6578 in the amount of \$75.00 for the change in ownership fee.

Please make the necessary changes to indicate the new owner as Garner Land LLC and 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.