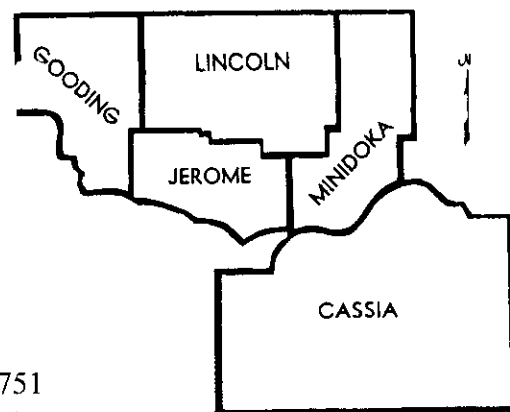


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 41751

OFFICE: Burley

RECEIVED

MAY 22 2006

DEPARTMENT OF
WATER RESOURCES

May 19, 2006

Idaho Dept. of Water Resources
P.O. Box 83720
Boise, ID 83720
ATTN: KARILYNN TOWNSEND

RE:

Dear KariLynn:

Enclosed please find Land Title and Escrow, Inc.'s trust account check number 21067 in the amount of \$175.00 as payment the transfer water right numbers 43-244A,43-245A,43-297A,43-298B,43-299B,43-2530B and 43-10236 from Larene Whitaker to Andrew and Tia Whitaker.

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 black ink that reads "Kaylin Garrard". The signature is written in a cursive style.

Kaylin Garrard
Escrow Assistant