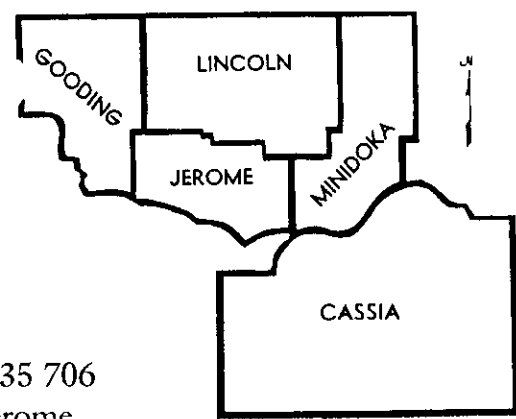


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: J-35 706
OFFICE: Jerome

July 10, 2006

I. D. W. R.
Attn: Kari Lynn Townsend
P. O. Box 83720
Boise, ID 83720-0098

RECEIVED

JUL 12 2006

**DEPARTMENT OF
WATER RESOURCES**

RE: Change in Water Right Ownership
Watts Manufacturing/J R Simplot

Dear Kari Lynn:

Enclosed please find Land Title and Escrow, Inc. check no. 16802 in the amount of \$25.00 and the original executed Notice of Change in Water Right Ownership. Also enclosed is a copy of the Warranty Deed, Instrument no. 2064049, Jerome County, Idaho.

If you have any questions regarding this matter, please do not hesitate to contact this office at 208-324-3357.

Very truly yours,

LAND TITLE AND ESCROW, INC.

A handwritten signature in cursive script that reads "Laury".

Laury Lamb
Escrow Officer

/ljl
encs.