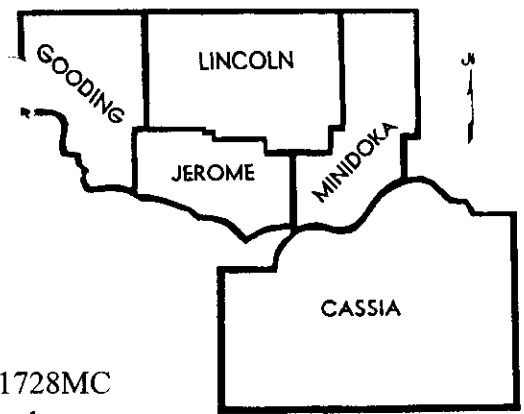


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 41728MC
OFFICE: Burley

RECEIVED

APR 19 2006

DEPARTMENT OF
WATER RESOURCES

April 17, 2006

Department of Water Resources
P.O. Box 83720
Boise, ID 83720

RE:

Dear Karilynn:

Enclosed please find Land Title and Escrow, Inc.'s trust account check number 14424 in the amount of \$25.00 as payment for the water right change in connection with the transfer from Stephen B. Armstrong to Tracy and Brenda Kennedy.

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, appearing to read "K Garrard".

Kaylin Garrard
Escrow Assistant