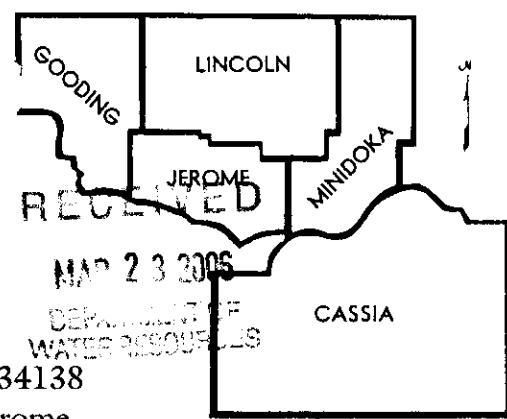


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: J-34138
OFFICE: Jerome

March 20, 2006

I. D. W. R.

Attn: Kari Lynn Townsend

P. O. Box 83720

Boise, ID 83720-0098

RE: Notice of Change in Water Right Ownership
WALKER FARMS/BIG SKY FARMS/MCFARLAND

Dear Kari Lynn:

Enclosed please find the following in connection with the above referenced transaction:

- Land Title and Escrow, Inc. check no. 15550 in the amount of \$125.00
- Two original executed Notice of Change in Water Right Ownership forms
- A copy of the Warranty Deed, Instrument no. 2053538

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.

Laury Lamb
Escrow Officer

/ljl
encs.