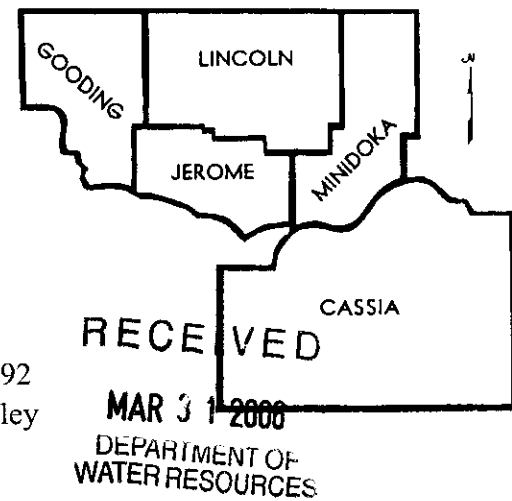


# Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 41392  
OFFICE: Burley

March 29, 2006

Id. Department of Water Resources  
P.O. Box 83720  
Boise, ID 83720  
ATTN: KARILYNN

RE: transfer water rights

Dear Karilynn:

Enclosed please find Land Title and Escrow, Inc.'s trust account check number 20718 in the amount of \$50.00 as payment to transfer water right numbers 43-2342 and 43-13269 from Daniel and Jann Moss to Burley West Investments.

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 'Kaylin Garrard'.

Kaylin Garrard  
Escrow Assistant