

ALLIANCE
TITLE & ESCROW CORP.

RECEIVED

JAN 20 2006

DEPARTMENT OF
WATER RESOURCES

RECEIVED

JAN 17 2006

WATER RESOURCES
WESTERN REGION

1022 South Washington Avenue, Emmett, ID, 83617, (208) 365-4486, FAX (208) 365-4541

To: **State of Idaho**
Department of Water Resources
2735 Airport Way
Boise, ID 83705-5082

Date: **January 16, 2006**
Escrow No.: **405056718**
Re: **MacGregor Land & Livestock Limited**
Partnership

Property Address: **13800 Liberty Road, Sweet, ID, 83670**

In connection with the above referenced transaction, we enclose the following:

Our check no. 405027163 in the amount of \$375.00 for transfer fees;
Notice of Change in Water Right Ownership;
Copies of Water Permit Reports;
Copies of Deeds.

"THANK YOU" for this opportunity to serve you. Your business is appreciated!

If you should have any questions or if we may be of further assistance, please do not hesitate to contact the undersigned.

Sincerely,
Alliance Title & Escrow Corp.



Lenore Mahler
Escrow Officer

UPS