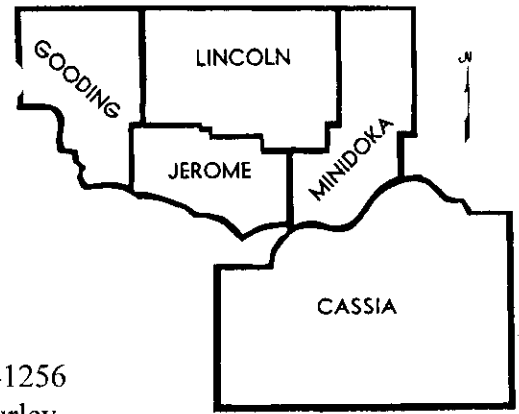


# Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #41256  
OFFICE: Burley

February 15, 2006

ID Dept. of Water Resources  
1341 Fillmore St., Suite 200  
Twin Falls, ID 83301-3380

RE: P Bar S Company, L.L.C./Hill Bros.

Dear Clerk:

Enclosed with this letter please find the following:

1. The original executed Notice of Change In Water Right Ownership.
2. A copy of the recorded Warranty Deed.
3. Land Title and Escrow's check for the filing fee is enclosed with the Norman Brothers check sent in letter of this date.

Please make the necessary changes in the records to indicate the new owner as P Bar S Company, L.L.C. for future water assessments and notices. Please send a receipted copy to this office.

Should you have any questions concerning this matter, please do not hesitate to contact me.

Very truly yours,  
Land Title and Escrow, Inc.

Nancy Garrett  
Reconveyance Department

/nrg  
enc.