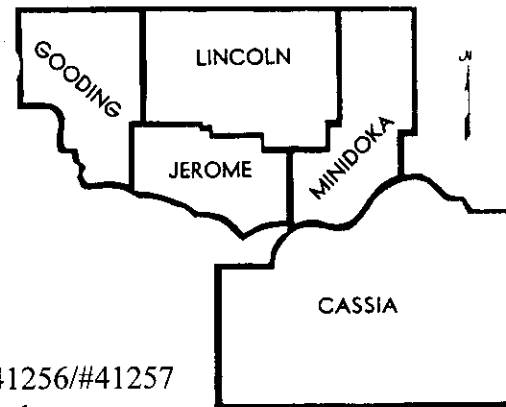


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #41256/#41257
OFFICE: Burley

February 15, 2006

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

RECEIVED
FEB 15 2006
Department of Water
Southern Region

RE: Norman Brothers/P Bar S Company, L.L.C.

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. Aerial photo.
4. Land Title and Escrow's check in the amount of \$125.00 for the filing fee.

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.

A handwritten signature in cursive script that reads "Nancy Garrett".

Nancy Garrett
Reconveyance Department

/nrg
enc.