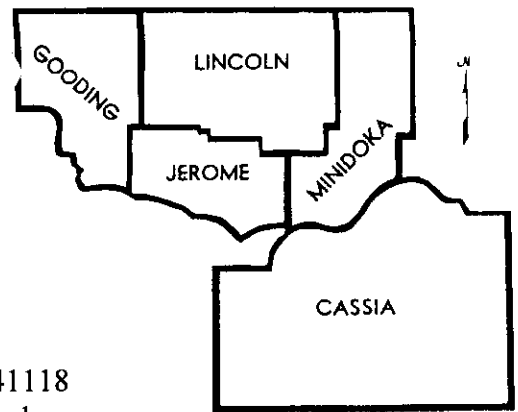


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #41118
OFFICE: Burley

RECEIVED

FEB 22 2006

DEPARTMENT OF
WATER RESOURCES

February 15, 2006

ID Dept. of Water Resources
Attention: Kari Lynn Townsend
P. O. Box 83720
Boise, ID 83720-0098

RE: J. R. Simplot Company/Loughmiller, Inc.

Dear Kari Lynn:

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 Bargain and Sale Deed.
3. Land Title and Escrow's check in the amount of \$400.00 for the filing fee.

Please make the necessary changes in the records to indicate the new owner as Loughmiller, Inc. 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.