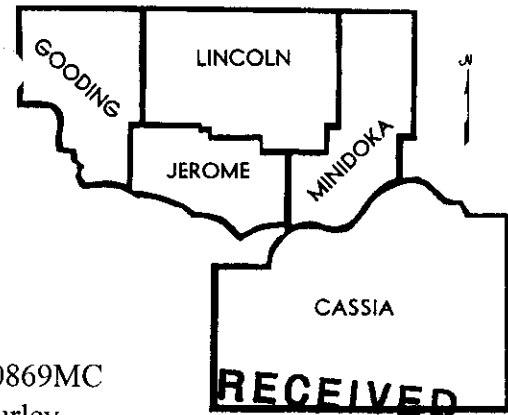


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 40869MC
OFFICE: Burley

October 7, 2005

IDAHO DEPARTMENT OF WATER RESOURCES
322 EAST FRONT STREET
PO BOX 83720
BOISE, IDAHO 83720-0098

RE: TRANSFER OF WATER RIGHTS

TO WHOM IT MAY CONCERN:

Enclosed please find a personal check from Ken and Nanette Kostka, check No. 1168 in the amount of \$25.00 for the transfer of water rights for the property of 1145 W. 400 S. in Heyburn.

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 'Tamara Winmill'.

Tamara Winmill
Closing Assistant