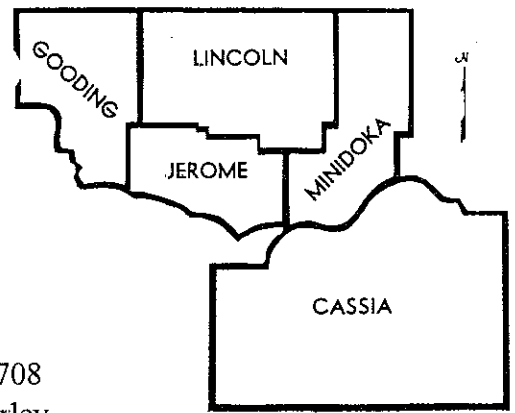


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 40708

OFFICE: Burley

September 26, 2005

RECEIVED

SEP 28 2005

DEPARTMENT OF
WATER RESOURCES

Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

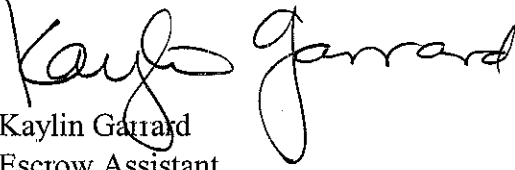
RE:

Dear KariLynn:

Enclosed please find Land Title and Escrow, Inc.'s trust account check number 12673 in the amount of \$25.00 as payment for the water transfer fee in connection with water right number 43-10190 from Jodi and Oleta Willett and Levon Willett to Smith Brothers Jerseys LLC.

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

Very truly yours,
Land Title and Escrow, Inc.


Kaylin Garrard
Escrow Assistant