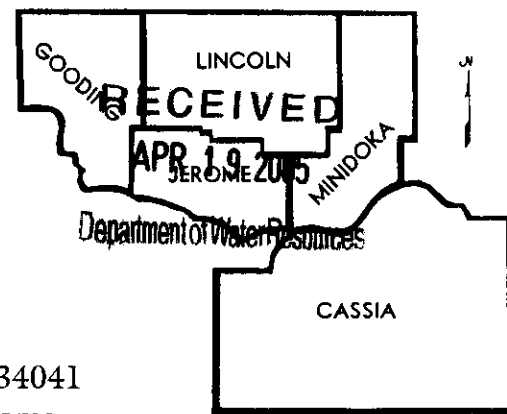


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: G-34041
OFFICE: Jerome

April 14, 2005

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

RE: May Family Living Trust/Ted Miller Dairy
Water Right #36-07290 & #36-02412A

Dear Kari Lynn:

Enclosed please find Land Title and Escrow check #27018 in the amount of \$50.00 for the Water Right transfer on the above referenced.

If you have any questions regarding this matter, please do not hesitate to contact this office at 208-324-3357.

Very truly yours,

LAND TITLE AND ESCROW, INC.

Shellie Georgio,
Escrow Assistant

cnc.