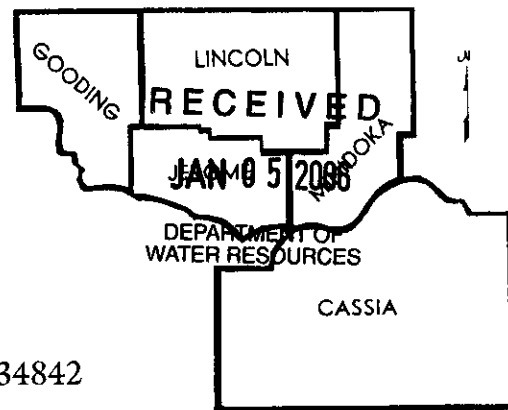


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: G-34842
OFFICE: Jerome

December 30, 2005

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

Dear Karilynn:

Enclosed please find cashiers check # 61000929 in the amount of \$225.00, which represents the transfer fee due on the enclosed Change of Ownership. Also enclosed is a copy of the recorded Warranty Deed along with a copy of the plat map for your reference.

If you have any questions, please do not hesitate to contact our office at (208) 324-3357.

Sincerely,

LAND TITLE AND ESCROW, INC.

DeNene M. Dixon
Escrow Assistant