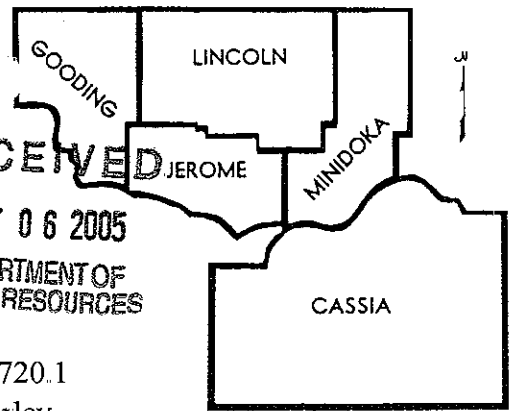


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY

RECEIVED
OCT 06 2005
DEPARTMENT OF
WATER RESOURCES



REFER TO: 40720.1
OFFICE: Burley

September 22, 2005

Idaho Dept. of Water Resources
P.O. Box 83720
Boise, ID 83720

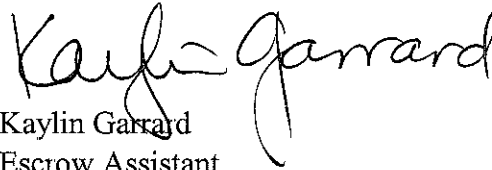
RE:

Dear Karilynn:

Enclosed please find Land Title and Escrow, Inc.'s trust account check number 19460 in the amount of \$25.00 as payment for the water transfer fee in connection with water right number 45-12426 on the Estate of John B. Cazier along with the transfer of ownership form.

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