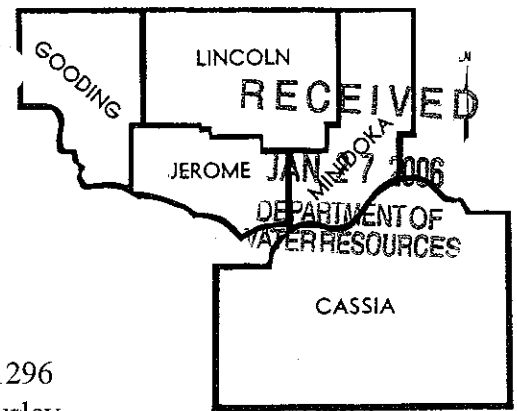


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 41296

OFFICE: Burley

January 26, 2006

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

RE: Water Transfer

Dear Karilynn:

Please find enclosed a check in the amount of \$25.00 which reflects the payment for the water transfer fees for Levon Willett.

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

Very truly yours,
Land Title and Escrow, Inc.

Nicole Bruesch
Escrow Assistant