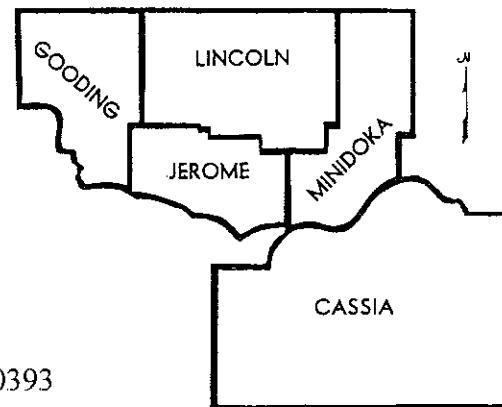


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #40393
OFFICE: Burley

December 19, 2005

ID Dept of Water Resources
1341 Fillmore St., Suite 200
Twin Falls, ID 83301-3380

RECEIVED
DEC 20 2005
Department of Water Resources
Southern Region

Dear Clerk:

Enclosed with this letter please find the following:

1. Original executed Notice of Change in Water Right Ownership.
2. Copy of the recorded Warranty Deed.
3. Aerial photo.
4. Land Title and Escrow's trust account check no. 13038 in the amount of \$25.00 for the water transfer fee.

Please send a receipted copy to this office indicating the new owner as Big Sky Dairy.

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

Very truly yours,
Land Title and Escrow, Inc

A handwritten signature in cursive script that reads "Nancy Garrett".

Nancy Garrett
Reconveyance Department

/nrg
enc