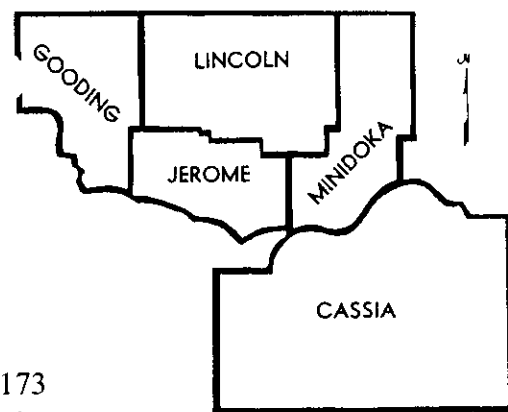


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 41173
OFFICE: Burley

December 8, 2005

RECEIVED

DEC 09 2005

Department of Water Resources
Southern Region

Idaho Department of Water Resources
Attn: Karilynn Townsend
1341 Fillmore St., Ste 200
Twin Falls, Idaho 83301-3380

Dear Karilynn:

Enclosed please find check No.2145 in the amount of \$25.00 from Rosemary Winslow, a copy of the Warranty Deed and the Notice of Change in Water Right Ownership.

Should you have any questions concerning this matter, please do not hesitate to contact me at (208) 878-3524.

Very truly yours,
Land Title and Escrow, Inc.

A handwritten signature in cursive script that reads "Tamara Winmill".

Tamara Winmill
Closing Assistant