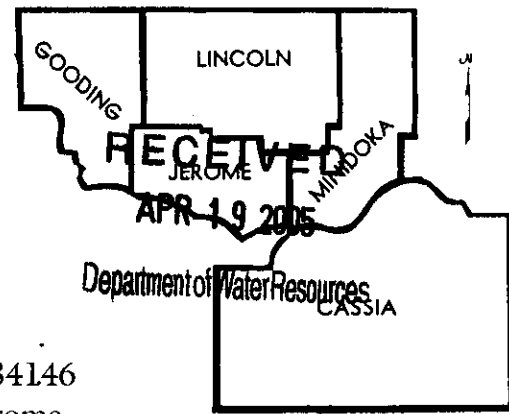


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: J-34146
OFFICE: Jerome

April 14, 2005

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

RE: Four-H Farms/The Estate of Gerald Huettig
Water Right #36-2153B & #36-8289

Dear Kari Lynn:

Enclosed please find Land Title and Escrow check #7659 in the amount of \$50.00 for the Water Right transfer on the above referenced.

If you have any questions regarding this matter, please do not hesitate to contact this office at 208-324-3357.

Very truly yours,

LAND TITLE AND ESCROW, INC.

Shellie Georgio,
Escrow Assistant

enc.