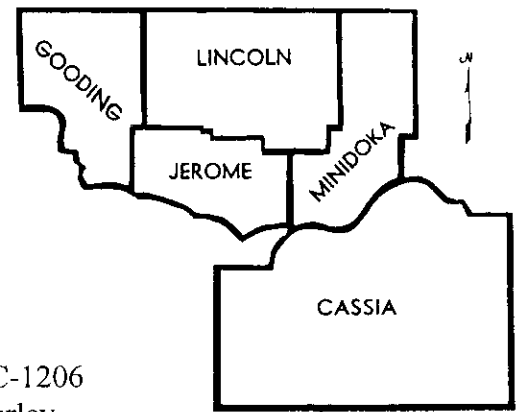


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: EC-1206
OFFICE: Burley

May 18, 2004

Mr. Jim Staten
Idaho Dept. of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301-3380

RECEIVED
MAY 19 2004
Department of Water Resources
Southern Region

Dear Mr. Staten:

Enclosed with this letter please find the following:

1. The original executed Notice of Change In Water Right Ownership.
2. A copy of a Memorandum concerning transfers.
3. A copy of the executed recorded Water Deed to D. Jay Harper and Jeanette W. Harper.
4. Mr. and Mrs. Harper's check in the amount of \$75.00 for the transfer fee.

Would you please make the necessary changes in the records to indicate the new owner as D. Jay Harper and Jeanette Harper. Please send a receipted copy to this office.

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

Very truly yours,
Land Title and Escrow, Inc.

Larry Roberts
President and General Manager

LR/nrg
enc.
Certified Mail