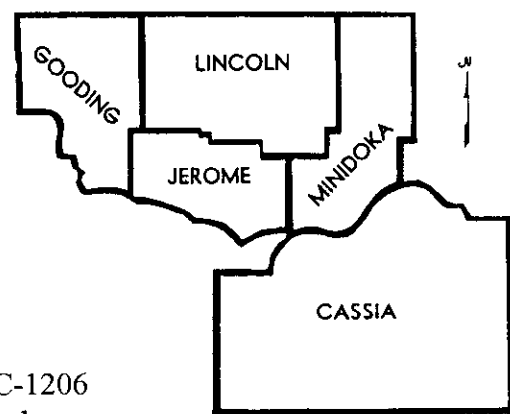


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: EC-1206
OFFICE: Burley

April 21, 2004

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

RECEIVED
APR 22 2004
Department of Water Resources
Southern Region

Dear Mr. Staten:

You have talked with Annette Roth from this office in connection with the Brigham Young University transfer of certain water rights. 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 Cleft of the Rock Farms.
4. Land Title and Escrow's check in the amount of \$75.00 for the transfer fee.

Would you please make the necessary change in the records to indicate the new owner as Cleft of the Rock Farms. 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.

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

Nancy Garrett
Reconveyance Department

/nrg
enc.
Certified Mail