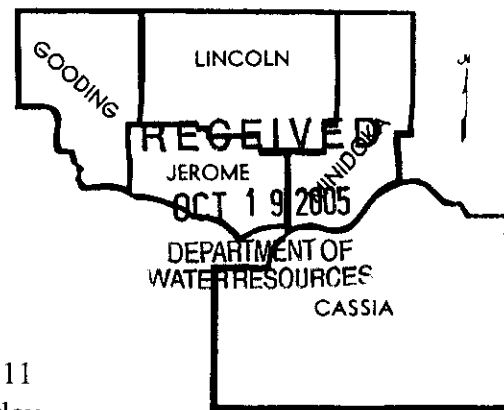


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 40811

OFFICE: Burley

October 17, 2005

Idaho Department of Water Resources
322 East Front Street
PO Box 83720
Boise, Idaho 83720-0098
Attn: Karilynn Townsend

RE: Transfer Well Rights

Dear Karilynn:

Enclose please find Land Title and Escrow Inc's. trust account No. 19635 in the amount of \$50.00 as payment for the transfer of well rights to James and Joann Parke.

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

Very truly yours,
Land Title and Escrow, Inc.

Tamara Winmill
Closing Assistant