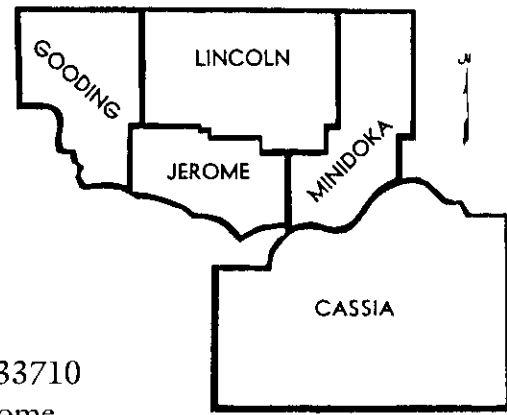


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: G-33710
OFFICE: Jerome

November 5, 2004

I. D. W. R.
The Idaho Water Center
Attn: Kari Lynn Townsend
P. O. Box 83720
Boise, ID 83720-0098

RECEIVED

NOV - 8 2004

Department of Water Resources

RE: Notice of Change in Water Right Ownership
SCARROW/GIBBS

Dear Kari Lynn:

Enclosed please find the following in connection with the above referenced transaction:

1. The original executed Notice of Change in Water Right Ownership
2. Land Title and Escrow, Inc. check #7318 in the amount of \$75.00
3. A copy of the recorded Warranty Deed, Instrument # 208529
4. Plat Map

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.

A handwritten signature in cursive script that reads "Laury".

Laury Lamb
Escrow Assistant