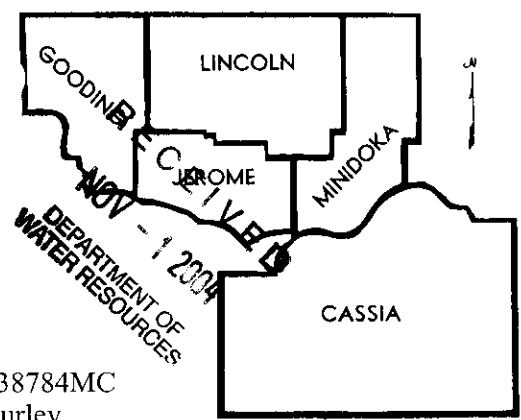


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #38784MC
OFFICE: Burley

October 26, 2004

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

RE: Transfer of Water Right Nos. 36-2648 A, 36-2648 B, 36-2729, 36-4180,
36-4180, 36-4181, 36-4182, 36-8154

Dear Kari Lynn:

Enclosed with this letter please find the following:

1. An original executed Notice of Change In Water Right Ownership from J. R. Simplot Company to the City of Burley on the above referred to water rights.
2. An original executed Assignment of Permit by J. R. Simplot Company.
3. A copy of the executed recorded Donation Bargain and Sale Deed for Cassia County property.
4. A copy of the executed recorded Donation Bargain and Sale Deed for Minidoka County property.
5. City of Burley check no. 26512 in the amount of \$175.00 for the transfer fee.

Would you please make the necessary changes in the water rights for future assessments and notices. 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.

Nancy Garrett
Reconveyance Department

/nrg
enc.
Certified Mail
cc: Randy Stone
Mark Mitton