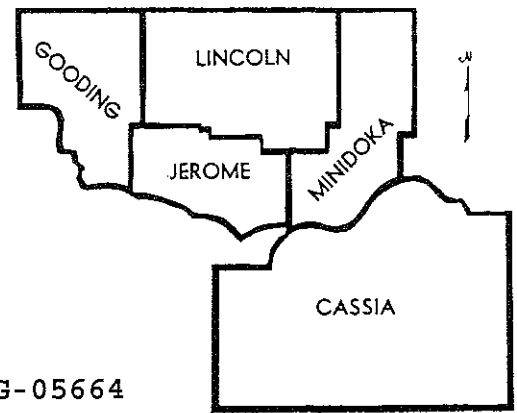


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: GG-05664
OFFICE: Gooding

March 23, 2005

Department of Water Resources
Southern Region
1341 Fillmore Suite 200
Twin Falls, Idaho 83301

RECEIVED

MAR 24 2005

Department of Water Resources
Southern Region

RE: Notice of Change of Water Right Ownership
From Warbis to Jack and Kathy Nelson
Cert Mail 7004 2890 0003 6729 2067

Dear Sirs:

At the request of the buyer, we are forwarding to your office the following in connection with the above referenced:

- Notice of Change of Water Right Ownership
on Maybelle Warbis, Donna Leeper, and Sharon Sorelle
for Water Right Number 37-8717 and 37-8740
- Copy of Deed #207843, 207844, 207845, 207846, 207848
- Copy of Map
- Check #1296 from Jack Nelson \$50.00

Thank you,

LAND TITLE AND ESCROW, INC.

A handwritten signature in black ink, appearing to read "Brenda Evers".

Brenda Evers
(208) 934-8477
P.O. Box 473, 546 Main Street
Gooding, Idaho 83330

cc: Jack Nelson