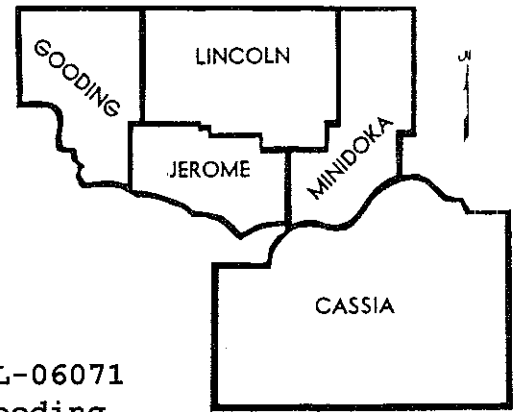


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: GL-06071
OFFICE: Gooding

March 14, 2005

RECEIVED

MAR 18 2005

Department of Water Resources
Southern Region

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

RE: Notice of Change of Water Right Ownership
From Magic Acres to Big Sky Dairy
Cert Mail 7004 2890 0003 6729 1043

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
FROM Magic Acres TO Big Sky Dairy
for Water Right Number 37-2679, 37-7005, 37-10538
- Copy of Deed #178441 & 178442
- Copy of Map

Thank you,

LAND TITLE AND ESCROW, INC.

A handwritten signature in cursive script, appearing to read "Brenda Evers".

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

cc: Big Sky Dairy
2395 S 1500 E
Gooding, ID 83330