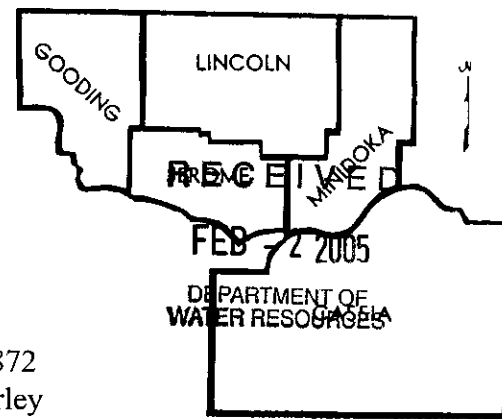


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: 39872
OFFICE: Burley

January 31, 2005

State of Idaho
Department of Water Resources
P.O. Box 83720
Boise, ID 83720-0098

RECEIVED
FEB 7 2005
Department of Water Resources

RE: W. Jay Hutchison

Dear KariLynn:

Please find enclosed a check in the amount of \$50.00 for transfer of the additional two water rights #45-7108A and #45-7158. Please add to the existing signed form you have which already shows water right #45-10768 (see copy attached). We intended to transfer all three rights from the start of this for Mr. Hutchison.

Should you have any questions concerning this matter, please do not hesitate to contact me at (208) 878-3524. Thanks again for all your great help!

Very truly yours,
Land Title and Escrow, Inc.

Tina Hanssen
Escrow Officer