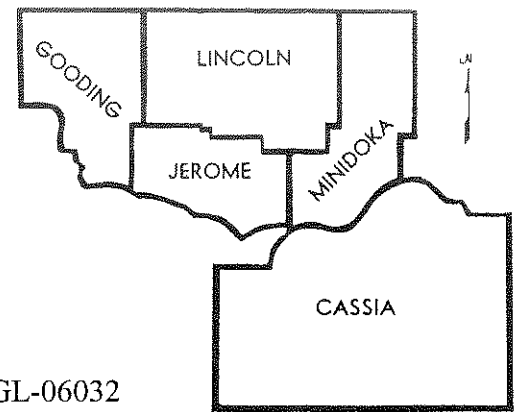


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



March 14, 2005

REFER TO:
OFFICE:

GL-06032
Gooding

Idaho Department of Water Resources
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301

RE: Big Sky Dairy/H & A Land and Cattle, Inc.

RECEIVED
MAR 16 2005
Department of Water Resources
Southern Region

Dear Sir/Madam:

Please find enclosed our check #20173 in the amount of \$75.00 representing fees on the above referenced. I have also enclosed the Change of Ownership paperwork, a copy of the Recorded Warranty Deed and a copy of the Plat. Please complete transfer and mail to Big Sky Dairy. Thanks.

If you have any questions, please do not hesitate to call.

Very Truly Yours,

LAND TITLE AND ESCROW, INC.

A handwritten signature in cursive script, appearing to read "Becky Shubert".

Becky Shubert

(208)934-8477

P.O. Box 473, 706 Main Street

Gooding, Idaho 83330