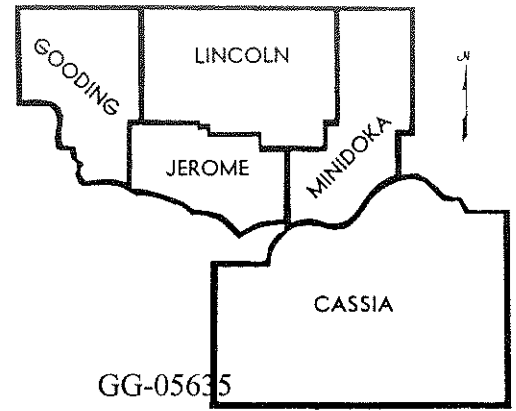


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



January 26, 2005

REFER TO:
OFFICE:

GG-05635

Gooding

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

RE: Change of ownership

Dear Sirs:

Please find enclosed check # 15775 in the amount of \$75.00 representing fees on the above referenced. I have also enclosed the change of ownership paperwork and a plat map and copies of the deeds to remove Northwest Farm Credit Services and Borchard from ownership.

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

RECEIVED

JAN 31 2005

Department of Water Resources
Southern Region