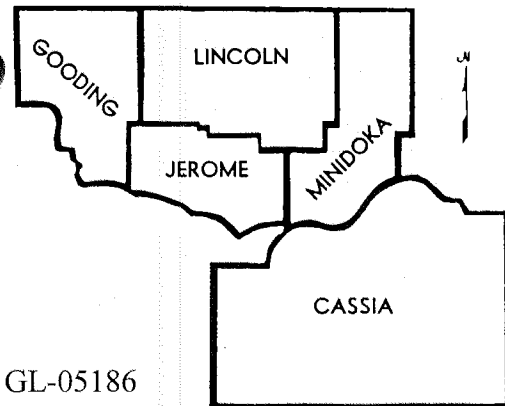


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



May 27, 2004

REFER TO:
OFFICE:

GL-05186
Gooding

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

RE: Russell A. Pantone

Dear Sirs:

Please find enclosed our check #18867 in the amount of \$25.00 representing change of ownership fees on the above referenced.

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
MAY 28 2004
Department of Water Resources
Southern Region