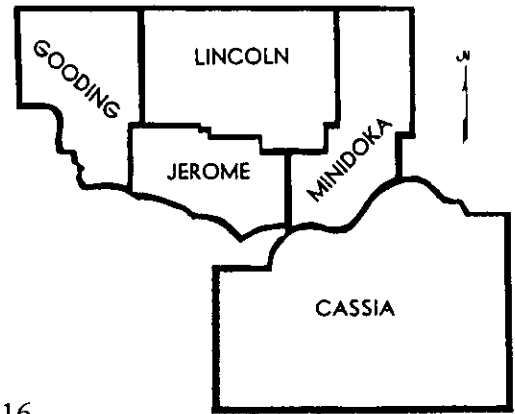


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



September 27, 2004

RECEIVED

SEP 28 2004

Department of Water Resources
Southern Region

REFER TO:
OFFICE: #18616
Rupert

IDWR Southern Region
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301-3380

RE: J. Burton/P. Arritt

Dear Sir or Madam:

Enclosed please find the Notice of Change in Water Right Ownership form, along with a copy of the Warranty Deed and plat map. Also enclosed is a check #10648 in the amount of \$25.00 for the transfer of water right filing fee for the above referenced transaction.

Should you have any questions concerning this letter please don't hesitate to contact this office.

Very truly yours,
LAND TITLE AND ESCROW, INC.

Amber Rementeria

Amber Rementeria
Escrow Assistant

enclosure