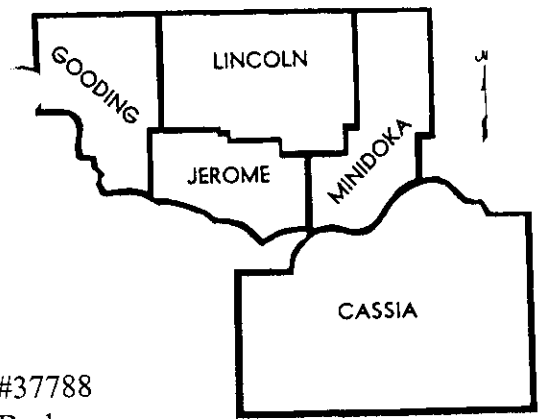


Land Title and Escrow, Inc.

A FULL SERVICE TITLE COMPANY



REFER TO: #37788
OFFICE: Burley

March 19, 2004

ID Dept. of Water Resources
P. O. Box 83720
Boise, ID 83720-0098

RECEIVED

MAR 22 2004

Department of Water Resources

RE: Idahome Farms, Inc./Daniel D. Moss, et al

Dear Sir/Madam:

Enclosed with this letter please find the original executed Notice of Change in Water Right Ownership, copy of the recorded Warranty Deed and Land Title's trust account check no. 8994 in the amount of \$25.00 for the transfer fee.

Please make the necessary changes in the records to indicate the new owners as Daniel D. and Jann Moss and Ryan and Shabree K. Moss for future water assessments and notices.

Should you have any questions concerning this matter, please do not hesitate to contact me.

Very truly yours,
Land Title and Escrow, Inc.

A handwritten signature in cursive script that reads "Nancy Garrett".

Nancy Garrett
Reconveyance Department

/nrg
enc.