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Department of Water Resources
Eastern Region

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September 8, 2011

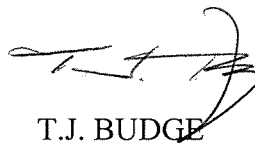
Michael Holliday
Idaho Department of Water Resources
900 N. Skyline Drive, Suite A
Idaho Falls, Idaho 83402

Re: SRBA Subcase No. 29-11278 (Rowland's, Inc.)

Dear Michael:

Enclosed is the SF-5 for the above-referenced subcase with my signature. I am forwarding it to you per the instruction of Ray Williams. I understand you will sign and return the original back to him.

Sincerely,


T.J. BUDGE

TJB:rr

Enclosure

cc: Bob Rowland (w/encl.)