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November 7, 2016

Idaho Department of Water Resources
Idaho Water Center
322 East Front Street
Boise, Idaho 83702-7374

Re: *Change of Counsel - Falls Irrigation District*

Dear Clerk:

Our office represents the interests of the Falls Irrigation District. As such, the record of counsel for the Falls Irrigation District, 310 Valdez Street, American Falls, ID 83211, should be updated to reflect the following:

John K. Simpson
Barker Rosholt & Simpson LLP
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Boise, Idaho 83701-2139

Email: jks@idahowaters.com
Phone: 208.336.0700

If you have any questions, please feel free to contact our office.

Very truly yours,

BARKER ROSHOLT & SIMPSON LLP

A handwritten signature in black ink, appearing to be "JKS" with a stylized flourish.

John K. Simpson

JKS/jlw