

HAEMMERLE & HAEMMERLE, P.L.L.C.

Attorneys & Counselors at Law

Fritz X. Haemmerle
Jennifer L. K. Haemmerle

P. O. Box 1800
Hailey, ID 83333

400 South Main Street, Suite 102
Tel: (208) 578-0520
Fax: (208) 578-0564

February 27, 2011

IDWR Southern Region
c/o Trish Fawcett
1341 Fillmore St., Suite 200
Twin Falls, ID 83301-3380

*Re: Name Change: The Denzel R. and Mary S. Rowland Revocable Trust,
dated March 29, 2010, Denzel R. and Mary S. Rowland Co-Trustees (37-
7912, 37-21478, 37-00208B, 37-11069 and 37-13023)*

Dear Trish:

Please find enclosed a \$125.00 and Notice of Name Change in Water Right Ownership for the aforementioned water rights.

Please advise if you require anything else.

Thank you.

Sincerely,

HAEMMERLE & HAEMMERLE, P.L.L.C.



Fritz X. Haemmerle

FXH: fxh
Encl.
cc: clients