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Department of Water Resources
Eastern Region

TOLER REVOCABLE TRUST

Theron M. Toler, Trustee
1924 Donner Avenue
Clovis, CA 93611-5267

November 2, 2010

Sharla Cox, Administrative Assistant
Department of Water Resources
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

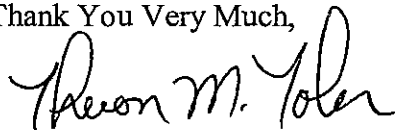
Dear Ms Cox,

Thank you very much for responding so quickly and telling me what the process is for changing the name under which water rights are recorded.

I have filled out the form you sent, signed it, and am returning it for processing. I have also enclosed a copy of the Warranty Deed showing the ownership transfer of the farm acreage from Mom and Dad to the Trust. Although that deed does not say anything about the water rights, I assume it is understood that the ownership of the water rights follow the ownership of the acreage where the water is to be used. In addition, I have enclosed a copy of the Resignation of Trustee document which shows that the Trust was created in October 2003, but I did not become the active Trustee until May of this year. It is this May date that I used for question 5 on the form. Finally, the \$200 check is enclosed. Hopefully this is everything you need to complete this change.

Will I receive some receipt, or other evidence, like new copies of the water rights themselves for my records to show that this name change has occurred? If you have any need to talk to me, feel free to call me at my office during the day time at 559-600-5809.

Thank You Very Much,



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Theron M. Toler, Trustee