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DEPARTMENT OF
WATER RESOURCES

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Robert L. Harris, Esq. (ISB #7018)
Luke H. Marchant, Esq. (ISB #7944)
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Dr., Ste. 200
P.O. Box 50130
Idaho Falls, Idaho 83405
Telephone: (208) 523-0620
Facsimile: (208) 523-9518

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA

Case No. 39576

Subcase No.: See Exhibit A.

**REPLY TO RESPONSE TO
OBJECTORS' MOTION TO REMAND
SUBCASES TO THE DIRECTOR OF
IDWR FOR INJURY ANALYSIS
PURSUANT TO IDAHO CODE § 42-
1425(2)(a)**

John E. Burns, Ruth C. Burns, George Matejko, Rick Rice, Linda Rice, Robert M. Ernest, Jacqueline D. Ernest, William W. Clementz, James R. Quinn and Rowena D. Quinn (hereinafter, "the "South Side Users" or "Burns Group"), by and through counsel of record, Holden, Kidwell, Hahn & Crapo, P.L.L.C., hereby submit this *Reply to Response to Objectors' Motion to Remand Subcases to the Director of IDWR for Injury Analysis Pursuant to Idaho Code § 42-1425(2)(a)*. A response brief in opposition of the South Side Users' motion was filed by Albert and Alvera Fols, Charles and Mary Harling, A.C. and Luella Pilkerton, Lloyd and Sheryl Tutor, James Edgren and Jennifer Brady, and Tracy Mascia (the "Fols Group") was submitted through their counsel, Barker

Rosholt & Simpson LLP. For the reasons set forth below, the Court should grant the South Side Users motion.

I. INTRODUCTION

Despite crystal clear language from the accomplished transfer statute—Idaho Code § 42-1425—providing for a hearing, the Fols Group argues in its Response Brief that this Court should not provide the South Side Users with their statutorily mandated due process rights to a hearing, and instead argues that because the South Side Users had an opportunity to submit affidavits during the preparation of the *Supplemental Director's Report* in this matter, there is no need or right for a hearing. Submission of affidavits before IDWR has even issued a recommendation for a water right is not equivalent to a hearing mandated by Idaho Code § 42-1425, which states that “[i]f an objection is filed to a claim for accomplished change of place of use, . . . the district court shall remand the water right to the director for further hearing to determine whether the change injured a water right existing on the date of the change or constituted an enlargement of the original right.” Idaho Code § 42-1425(2)(a) (emphasis added). The issue of injury is magnified in this particular matter given the unusual history and procedural history of these subcases, most significant of which is IDWR’s complete reversal in position from its prior *Director's Report* to its recent *Supplemental Director's Report*. This unusual set of circumstances was noted by Presiding SRBA Judge Wildman in his recently issued *Order Granting State of Idaho's Motion for Order of Interim Administration of Water Rights in Basin 75 Subject to Exclusion of Certain Water Rights*. Judge Wildman summarized the history and procedural history of this dispute as follows:

Thomas Palmer was the predecessor-in-interest to the lands now owned by the members of the Burns Group and the Fols Group. Palmer acquired certain land located on the south side of Carmen Creek, now owned by the Burns Group, in 1901. Palmer acquired certain land located on the north side of Carmen Creek, now owned by the Fols Group, in 1912. On May 9, 1902, a judgment was entered in Lemhi County District Court in the case of *McNutt v. Palmer*, adjudicating water rights on Carmen Creek (“*McNutt Decree*”). In addition to other water rights decreed to him in the *McNutt Decree*, Palmer was decreed certain water rights which will be referred to herein as the “Exchange Water Rights” to be used on his land located on the south side of Carmen Creek. IDWR has determined these Exchange Water Rights to total 45 miner’s inches of water – 30 miner’s inches with a priority date of 1875, and 15 miner’s inches with a priority date of 1882.

Prior to the commencement of the SRBA, IDWR created a document identifying the various water rights diverted from Carmen Creek and its tributaries

("1982 Abstract"). The 1982 Abstract identified the place of use of the Exchange Water Rights as those lands owned by the Burns Group located on the south side of Carmen Creek. In this respect, the 1982 Abstract was consistent with the *McNutt Decree*. However, both the Burns Group and the Fols Group claimed the Exchange Water Rights when they filed their notices of claims in the SRBA. The deadline for filing claims in Basin 75 expired May 10, 1990.

In 2007, IDWR issued its *Director's Report for Basin 75, Part I, Reporting Area 23, Irrigation and Other Users* ("*Director's Report*") which included recommendations for the Exchange Water Rights. The *Director's Report* recommended that the Exchange Water Rights be applied to those lands owned by the Burns Group, thereby disallowing the Fols Group's claims to the same. Members of the Fols Group filed objections to the *Director's Report* in January of 2008, arguing that some of the Exchange Water was transferred to their property via the accomplished transfer provisions of Idaho Code § 42-1425. They also argued that some of the water users in the Burns Group forfeited their water rights. The representations made in open court and in affidavit testimony are unclear and conflicting regarding how the Exchange Water Rights were administered between the creation of the 1982 Abstract and filing of the *Director's Report* in 2007.

On January 14, 2010, IDWR issued a *Supplemental Director's Report*. Based upon additional investigation and additional evidence from the parties, IDWR determined that an accomplished transfer of place of use of the Exchange Water Rights occurred prior to the commencement of the SRBA. As a result, IDWR recommended in the *Supplemental Director's Report* that the Exchange Water Rights be applied to those lands owned by the Fols Group, thereby disallowing the Burns Group's claims to the same. Members of the Burns Group subsequently filed objections to the *Supplemental Director's Report*.

Order Granting State of Idaho's Motion for Order of Interim Administration of Water Rights in Basin 75 Subject to Exclusion of Certain Water Rights at 6-7. As a result of this unusual history, Judge Wildman did not order interim administration of these subcases, finding:

IDWR's recommendation pertaining to the Exchange Water Rights changed substantially between its original Director's Report and its Supplemental Director's Report. The direct conflict in the two recommendations lessens the weight of the more recent Supplemental Director's Report . . ."

...

Furthermore, IDWR's determination that an accomplished transfer occurred was made amidst conflicting testimony, and there are presently unresolved factual and legal issues as to the propriety of that finding . . ."

...

... the two director's reports issued in this matter are in direct conflict; the affidavit testimony and representations made in open court regarding the historical distribution of the Exchange Water Rights are in conflict despite the rights being in an organized water district; the affidavit of the water master for the district regarding distribution of the Exchange Water Rights conflicts with the 1982 Abstract specifically prepared by IDWR for purposes of distributing the Exchange Water Rights; and there is an undeveloped record at this stage of the proceedings.

Id. at 7-9.

As set forth below, the South Side Users are entitled to a hearing before the Director of the Idaho Department of Water Resources under Idaho law, which is particularly critical given the unusual circumstances surrounding the change in position shown in the *Supplemental Director's Report*.

II. ARGUMENT

A. The requirement for a hearing found in Idaho Code § 42-1425 is mandatory.

With the Department's issuance of the *Supplemental Director's Report*, the entire posture of this matter changed because the Department has now specifically determined that an accomplished transfer had occurred which shifted previous recommendations for the Exchange Water from the South Side Users to the Fols Group and other users on the north side of Carmen Creek. Under the prior *Director's Report*, the Exchange Water was decreed to lands where it was originally decreed to under the *McNutt Decree*, and therefore, Idaho Code § 42-1425 was not at issue. With the Department's remarkable wholesale reversal of its prior position, the provisions of Idaho Code § 42-1425 are now in play. A review of its provisions is instructive.

A thorough history of the accomplished transfer statutes, and previously declared unconstitutional predecessor statutes, is set forth in the case of *Fremont-Madison Irrigation District and Mitigation Group v. Idaho Ground Water Appropriators*, 129 Idaho 454,455-57 (1996). The predecessor to Idaho Code § 42-1425—Idaho Code § 42-4216—was initially enacted in 1985, and once declared unconstitutional, the resulting “amnesty statutes” found at Idaho Code § 42-1425 and Idaho Code § 42-1426 were enacted in 1994.

The intent of the accomplished transfer statute was to address the scores of water rights that had been illegally changed without following the statutory procedures for changing certain elements

to water rights pursuant to Idaho Code § 42-222. In enacting this statute, the intent was to “streamline the adjudication process by providing a substitute for the transfer process required by I.C. § 42-222 and to protect existing water uses which were the result of past transfers, regardless of compliance with statutory mandates.” *Id.* at 458. In providing for this “substitute” to the provisions of Idaho Code § 42-222, the legislature made it clear that certain procedural safeguards were in place in the event a finding of an accomplished transfer did exactly what the provisions of Idaho Code § 42-222 were intended to protect against: “(1) there must be no injury to other water rights existing on the date of the change, and (2) the transfer cannot constitute an “enlargement” of the original right.” *Id.* Procedurally, Idaho Code § 42-1425 states that if the change to the water right had been made prior to November 19, 1987, the change could be decreed in the Snake River Basin Adjudication, and the hearing requirement and other provisions of Idaho Code § 42-222 are “waived **in accordance with the following procedures . . .**” Idaho Code § 42-1425(2).

These procedures provide that if an objection is filed to a water right that has been changed pursuant to the accomplished transfer statute to the place of use, which is the case here, then “the district court [the SRBA Court] **shall remand the water right to the director for further hearing** to determine whether the change injured a water right existing on the date of the change or constituted an enlargement of the original right.” *Id.* § 42-1425(2)(a). Without such a hearing, there is no “waiver” of the hearing requirements allowed under Idaho law.

The “shall” language is unequivocal. The South Side Users, who just had their water rights taken from them, which is perhaps the ultimate definition of injury, are certainly entitled to a hearing before the Director for an Idaho Code § 42-222-type hearing. The accomplished transfer statute was not a wholesale waiver of illegal water rights use, or intended to condone unauthorized water distribution by a watermaster. It came with important sideboards which are critical to protect water rights users, most important of which is the right to a hearing before the Director.

Idaho Code § 42-1425 is clear on its face that a hearing is to be held, and the North Side Group has not presented arguments otherwise. “The Court’s primary duty in interpreting a statute is to give effect to the legislative intent and purpose of the statute. The legislature’s intent is ascertained from the statutory language and the Court may seek edification from the statute’s legislative history and the historical context at enactment. *Adamson v. Blanchard*, 133 Idaho 602,

605, 990 P.2d 1213, 1216 (1999). Further, “[i]n ascertaining this intent, not only must the literal words of the statute be examined, but also the public policy behind the statute and its legislative history.” *Id.* (accord, *Idaho Cardiology Associates, P.A. v. Idaho Physicians Network, Inc.*, 141 Idaho 223, 226, 108 P.3d 370, 373 (2005): “[t]he Supreme Court may examine the language used, reasonableness of the proposed interpretations, and the policy behind the statutes.”). The rationale and purpose behind a statutory enactment may be garnered by reviewing the statement of purpose of such legislative enactment. See *Idaho Cardiology Associates, P.A. v. Idaho Physicians Network, Inc.*, 141 Idaho 223, 227-28, 108 P.3d 370, 374-75 (2005).

In light of a court’s review of the text of the statute and legislative history, “[i]f the statutory language is unambiguous, ‘the clearly expressed intent of the legislative body must be given effect, and there is no occasion for a court to consider rules of statutory construction,’” *State v. Kimball*, 145 Idaho 542, 544, 181 P.3d 468, 470 (2008) (quoting *Garza v. State*, 139 Idaho 533, 536, 82 P.3d 445, 448 (2003)), and “the plain meaning of a statute will therefore prevail unless clearly expressed legislative intent is contrary or unless the plain meaning leads to absurd results.” *Id.* (quoting *Garza*, 139 Idaho at 536, 82 P.3d at 448). “Where the statute is ambiguous, we attempt to ascertain legislative intent, and in construing the statute, we may examine the language used, the reasonableness of the proposed interpretations, and the policy behind the statute.” *Id.*

Further, “courts must construe a statute under the assumption that the legislature knew of all legal precedent and other statutes in existence at the time the statute was passed.” *D&M Country Estates Homeowner’s Ass’n v. Romriell*, 138 Idaho 160, 165, 59 P.3d 965, 970 (2002). When statutory amendments purport to change the common law, those changes by adoption of a statute “may not be presumed, nor may such changes be accomplished by legislation of doubtful implication.” *Industrial Indem. Co. v. Columbia Basin Steel & Iron Inc.*, 93 Idaho 719, 723, 471 P.2d 574, 579 (1970).

Idaho Code § 42-1425 is clear on its face that a hearing is to be held with its use of the term “shall,” and its plain language must be followed as set forth under the above Idaho law. Rather than argue otherwise, the North Side Users instead contend that no hearing is required because Department staff, in preparing the *Supplemental Director’s Report*, already considered affidavits submitted by the Fols Group, and at the last minute, considered affidavits submitted by the South

Side Users regarding historic use. It is critical to note that there is nothing in the procedural history of this matter evidencing a solicitation from IDWR for evidence of historic use. It was the South Side User's understanding that they would be contacted to provide input and information prior to issuance of the *Supplemental Director's Report*, yet they were never contacted. It was only upon learning that issuance of the *Supplemental Director's Report* was imminent that Ruth Burns submitted the additional affidavits noted in the *Supplemental Director's Report*. To suggest that this process is somehow equivalent to a hearing process where the director would hear evidence of injury, observe testimony from witnesses, ask follow up questions, and otherwise permit the parties to enjoy the self-evident benefits that this process provides, is unpersuasive and suggests that the South Side Users are not entitled to their appropriate due process.

Furthermore, Idaho Code § 42-1425(2)(a) requires the submission of a report after the hearing, which certainly has not been done in this matter. In short, the SRBA recommendation process is not equivalent to a hearing before the Director to address an element change to a water right, even if the parties are permitted to submit evidence of historic use to IDWR in its investigative process. The need for a hearing in this particular matter is especially critical, given the water rights at stake and the changes made in the *Supplemental Director's Report*.

B. A hearing before the Director of IDWR and a determination of injury is critical to this matter.

In a hearing held pursuant to Idaho Code § 42-222, those claiming injury are entitled to a hearing before the Department if they believe a proposed change to certain elements of another's water rights will injure them. The provisions of Idaho Code § 42-1425 provide an equivalent measure of protection to such water users if a grandfathered water right change is objected to. If a change is not objected to, then the accomplished transfer statute has served its stated intent by allowing such changes without requiring the water right holder to engage in an after-the-fact transfer process that would likely have resulted in a non-protested transfer anyway, all at significant effort and expense to the State of Idaho and the water user.

However, if there is an objection, anything less than a formal hearing ignores Idaho statutes and IDWR's administrative rules that permit such a hearing for a protested transfer. In this case, presuming that the accomplished transfer occurred, as alleged by the Fols Group, it occurred in a

manner that clearly injured the South Side Users. This is particularly the case in light of the fact that, as discussed in detail by Judge Wildman in his order of interim administration, that in 1982, IDWR prepared an abstract as instruction to the watermaster as to how and where the Exchange Water was to be delivered. The place of use for the Exchange Water included the property owned by the South Side Users. This was done for over a decade prior to the accomplished transfer statute even being enacted. Further, the accomplished transfer finding removes water that has been used by the South Side Users in the recent past. With the *Supplemental Director's Report*, the South Side Users no longer have any of the Exchange Water, and the evidence of this impact needs to be presented in a hearing format before the Director of IDWR.

The South Side Users have not previously had this opportunity. While the document recommending the water rights is entitled a "Director's Report," it is prepared by IDWR Adjudication Staff, not the Director.¹ Indeed, the statutory provisions contained in Idaho Code § 42-1425(2)(a) provide that after a hearing, "the director shall submit a supplemental report to the district court setting forth his findings and conclusions." These findings and conclusions are thereafter subject to review. *Id.* Even if the Director had some involvement in the preparation of the Supplemental Director's Report, the South Side Users are still entitled to a hearing under the plain language of Idaho Code § 42-1425.

C. There remain significant factual disputes in this matter, and given what is at stake, it is critical that the process move forward in a correct fashion.

The Carmen Creek subcases have been at issue for many years, and the particular dispute now before the special master began a number of years ago. While we presume all the parties want closure on this matter, the fact remains that mere months ago, IDWR completely changed course and removed water rights from the South Side Users' properties. This is no small thing. As such, it is critical that the hearing/objection process move forward in accordance with Idaho law to allow the parties, particularly the South Side Users, to engage in the hearing process to protect their valuable rights that have been taken from them. While ultimately this matter may end up in a trial, it is critical that the process is followed correctly leading up to that trial. This process mandates a hearing

¹ The Supplemental Director's Report was signed by Don Shaff, Adjudication Bureau Chief of the Idaho Department of Water Resources.

before the Director of IDWR. “Procedural due process requires that ‘there must be some process to ensure that the individual is not arbitrarily deprived of his rights . . .[t]he opportunity to be heard must occur ‘at a meaningful time and in a meaningful manner to satisfy the due process requirement.’” *Aberdeen-Springfield Canal Co. v. Peiper*, 133 Idaho 82, 91 (1999).

The protection afforded by the hearing process is underscored in this matter because there remain significant factual disputes. While the Department relied up conclusory affidavits from Robert Parmenter and David McFarland in its *Supplemental Director’s Report*, there is conflicting testimony from other users, and even conflicting testimony from Robert Parmenter himself. An affidavit from Mr. Parmenter was submitted in conjunction with the interim administration matter wherein Mr. Parmenter confirmed season-long use of water to the property now owned by the South Side Users, well after junior rights to the Exchange Rights would have been curtailed, which belies the Department’s findings that water was completely removed from the south side of Carmen Creek.

Additionally, even in IDWR’s own records, in 1982, IDWR prepared an abstract as instruction to the watermaster as to how and where the Exchange Water was to be delivered. The place of use for the Exchange Water included the property owned by the South Side Users. This was done for over a decade prior to the accomplished transfer statute even being enacted, and appears to correct past incorrect delivery of water by Watermaster McFarland to the property now owned by the North Side Users in contravention of the *McNutt Decree*, which specifically precluded use of water “in any manner different or to any greater extent than herein found and declared . . .” See Exhibit C to *Supplemental Director’s Report* at p.8 (¶ 28).

In short, it is an understatement to say that the use of the accomplished transfer statute in this matter is not typical. It appears that this statute has been used in this particular case in an unprecedented manner, and the matter should therefore proceed carefully to ensure that these issues are addressed.

D. This matter should be remanded for a hearing before the Director even if it the remand delays the trial.

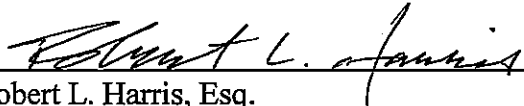
While the South Side Users preference would be to have the trial as scheduled in October 2010, recent pressing administrative matters now appear to be occupying a majority of the Director’s time, and while the South Side Users were initially optimistic that a hearing could be held quickly

enough to not jeopardize the trial date, it now does not appear to be the case. Thus, even if the remand requires that the trial date be vacated, the trial should be vacated to ensure that the process clearly outlined in Idaho Code § 42-1425 is followed. Furthermore, a complete administrative hearing will benefit this Court as it will have the benefit of a supplemental report from the Director for its consideration. In short, the South Side Users will not have multiple chances to protect what was once their water rights, and it is critical that the process is followed, especially given the unique circumstances surrounding this matter.

III. CONCLUSION

For the reasons set forth above, the South Side Users request that their motion be granted.

DATED this 1st day of June, 2010.


Robert L. Harris, Esq.
Attorneys for John E. Burns, Ruth C. Burns, George Matejko, Rick Rice, Linda Rice, Robert M. Ernest, Jacqueline D. Ernest, William W. Clementz, James R. Quinn and Rowena D. Quinn

CERTIFICATE OF SERVICE

I hereby certify that on the 15th day of June, 2010, I mailed the original and copies of this objection, including all attachments, to the following persons:

1. Original to:
Clerk of the District Court
Snake River Basin Adjudication
253 Third Avenue North
P.O. Box 2707
Twin Falls, ID 83303-2707
2. Copies to:
IDWR Document Depository
P.O. Box 83720
Boise, ID 83720-0098
Chief, Natural Resources Division
Office of the Attorney General
State of Idaho
P.O. Box 44449
Boise, ID 83711-4449
United States Department of Justice
Environmental and Natural Resource
Division
550 West Fort Street, MSC 033
Boise, ID 83724
Steven K. Yowell
3509 Ballance Court
Chesapeake, VA 23321
Johnny J. Cabigas
1267 Mobil Ave.
Camarillo, CA 93010
William Clementz
PO Box 255
Carmen, ID 83462
Philip Eisenhauer
Shelley Erwin
3608 Foothill Blvd.
Redding, CA 96001
Terry & Veralyn Hershey
PO Box 121
Carmen, ID 83462
Rodney & Susan Edmiston
PO Box 155
Carmen, ID 83462
Rick & Linda Rice
PO Box 285
Carmen, ID 83462
Shirley Mattis
PO Box 265
Carmen, ID 83462
James & Rowena Quinn
PO Box 1473
Carmen, ID 83462
Robert & Jacqueline Ernest
PO Box 32
Carmen, ID 83462

Robert & Fransicka Mosher
PO Box 213
Carmen, ID 83462

George Matejko
PO Box 129
Carmen, ID 83462

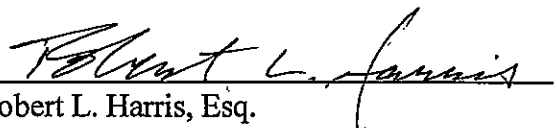
James & Cathleen Tippet
PO Box 15
Carmen, ID 83462

Danny & Roberta Fadness
PO Boc 286
Carmen, ID 83462

James Hudson
PO Box 173
Carmen, ID 83462

John & Ruth Burns
PO Box 264
Carmen, ID 83462

Travis L. Thompson
Paul L. Arrington
Sarah W. Higer
Barker Rosholt & Simpson
PO Box 485
Twin Falls, ID 83303-0485


Robert L. Harris, Esq.
Holden, Kidwell, Hahn & Crapo, P.L.L.C.

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Exhibit A

CARMEN CREEK WATER RIGHTS

		Current January 11, 2010 706 ADR				Prior Recommendation		Difference		OBJECTION	
		Water Right No.	Owner	Individual Diversion Rate Limitation (cfs)	Total Place of Use (Acres)	Individual Diversion Rate Limitation (cfs)	Total Place of Use (Acres)	Individual Diversion Rate Limitation (cfs)	Total Place of Use (Acres)		
1882	South Side (Burns)	75-10062A	Burns	0	0	0.042	10.9	-0.042	-10.9		Water Right should not have been disallowed
		75-10062P	Matejko	0	0	0.036	9.4	-0.036	-9.4		Water Right should not have been disallowed
		75-14443	Rice	0	0	0.031	8	-0.031	-8		Water Right should not have been disallowed
		75-10062W	Ernest	0	0	0.008	1.7	-0.008	-1.7		Water Right should not have been disallowed
		75-10062AC	Clementz	0	0	0.008	2.1	-0.008	-2.1		Water Right should not have been disallowed
		75-14540	Quinn	0	0	0.02	3.2	-0.02	-3.2		Water Right should not have been disallowed
	Middle Group	75-10062Y	Edmiston	0.025	7.1	0.015	7.1	0.01	0		Quantity
		75-10062AA	Cabigas & Greenway	0.011	3	0.008	3	0.003	0		Quantity
		75-10062AL	Yowell	0.018	5	0.01	5	0.008	0		Quantity
		75-10062C	Hudson	0.04	11.2	0.043	11.2	-0.003	0		Quantity
		75-14388	Fadness	0.016	4.4	0.005	4.4	0.011	0		Quantity
		75-10062H	Tippett	0.015	4.1	0.016	4.1	-0.001	0		Quantity
		75-10062R	Mosher	0.021	6	0.023	6	-0.002	0		Quantity
		75-10062X	Mattis	0.024	6.7	0.026	6.7	-0.002	0		Quantity
		75-10136A	Eisenhauer	0.016	4.4	0.017	4.4	-0.001	0		Quantity
		75-10136B	Hershey	0.016	4.5	0.017	4.5	-0.001	0		Quantity
		75-10062AB	Jackson	0.03	8.4	0.033	8.4	-0.003	0		Quantity
	North Side (Fols)	75-10062L	Pilkerton	0.008	2.3	0	0	0.008	2.3		Water Right should have been disallowed
		75-10062V	Harling	0.007	1.9	0	0	0.007	1.9		Water Right should have been disallowed
		75-14027	Tutor	0.01	2.9	0	0	0.01	2.9		Water Right should have been disallowed
		75-14046	Edgren & Brady	0.006	1.7	0	0	0.006	1.7		Water Right should have been disallowed
		75-14057	Marcia	0.006	1.6	0	0	0.006	1.6		Water Right should have been disallowed
		75-14058	Fols	0.034	9.5	0	0	0.034	9.5		Water Right should have been disallowed
TOTALS			0.303	84.7	0.358	100.1	-0.055	-15.4			



CARMEN CREEK WATER RIGHTS

		Current January 11, 2010 706 ADR				Prior Recommendation		Difference		OBJECTION		
		Water Right No.	Owner	Individual Diversion Rate Limitation (cfs)	Total Place of Use (Acres)	Individual Diversion Rate Limitation (cfs)	Total Place of Use (Acres)	Individual Diversion Rate Limitation (cfs)	Total Place of Use (Acres)			
1875	South Side (Burns)	75-10061A	Burns	0	0	0.085	10.9	-0.085	-10.9		Water Right should not have been disallowed	
		75-10061R	Matejko	0	0	0.073	9.4	-0.073	-9.4		Water Right should not have been disallowed	
		75-14441	Rice	0	0	0.062	8	-0.062	-8		Water Right should not have been disallowed	
		75-10061Y	Ernest	0	0	0.013	1.7	-0.013	-1.7		Water Right should not have been disallowed	
		75-10061AE	Clementz	0	0	0.017	2.1	-0.017	-2.1		Water Right should not have been disallowed	
		75-10061Q	Quinn	0	0	0.025	3.2	-0.025	-3.2		Water Right should not have been disallowed	
	Middle Group	75-10061AA	Edmiston	0.056	7.1	0.031	7.1	0.025	0		Quantity	
		75-10061AC	Cabigas & Greenway	0.024	3	0.0144	3	0.0096	0		Quantity	
		75-10061AM	Yowell	0.039	5	0.019	5	0.02	0		Quantity	
		75-10061B	Hudson	0.088	11.2	0.087	11.2	0.001	0		Quantity	
		75-10061C	Fadness	0.035	4.4	0.011	4.4	0.024	0		Quantity	
		75-10061J	Tippett	0.032	4.1	0.031	4.1	0.001	0		Quantity	
		75-10061T	Mosher	0.047	6	0.047	6	0	0		Quantity	
		75-10061Z	Mattis	0.053	6.7	0.052	6.7	0.001	0		Quantity	
		75-10137A	Eisenhauer	0.035	4.4	0.035	4.4	0	0		Quantity	
	75-10137B	Hershey	0.035	4.5	0.035	4.5	0	0		Quantity		
	North Side (Fols)	75-10061N	Pilkerton	0.018	2.3	0	0	0.018	2.3		Water Right should have been disallowed	
		75-10061X	Harling	0.015	1.9	0	0	0.015	1.9		Water Right should have been disallowed	
		75-14025	Tutor	0.023	2.9	0	0	0.023	2.9		Water Right should have been disallowed	
		75-14044	Edgren & Brady	0.013	1.7	0	0	0.013	1.7		Water Right should have been disallowed	
		75-14055	Marcia	0.013	1.6	0	0	0.013	1.6		Water Right should have been disallowed	
		75-14056	Fols	0.075	9.5	0	0	0.075	9.5		Water Right should have been disallowed	
TOTALS			0.601	76.3		0.6374	91.7		-0.0364	-15.4		

