



Holden Kidwell
Hahn & Crapo P.L.L.C.
LAW OFFICES

1000 Riverwalk Drive, Suite 200
PO Box 50130
Idaho Falls, Idaho 83405

Tel: (208) 523-0620
Fax: (208) 523-9518
www.holdenlegal.com

Email: rharris@holdenlegal.com

December 16, 2013

RECEIVED

DEC 17 2013

Department of Water Resources
Eastern Region

Idaho Department of Water Resources
Attn: James Cefalo
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718

**RE: 2013 Accounting Report of Grand Teton Canal Company as Required by
Conditions Contained in the Approval of Application for Transfer No. 76065.**

76075

Dear James:

This letter is in regards to Water Right No. 22-277A and the resulting changes to it under Transfer No. 76065, specifically condition no. 16.

76075

Last year, we submitted a report on pond development under the water right and included an updated map for Department records. That report is contained in IDWR's water right backfile for 22-277A.

For 2013, no new ponds have been developed, and the map of the ponds and report we submitted last year for 2012 remains exactly the same. Huntsman Springs remains the only entity who has constructed ponds pursuant to the transfer approval.

My initial reading of condition no. 16 is that the updated information would only need to be provided if new ponds were developed since the report from the prior year. A closer review of the language has convinced me otherwise, and I believe information needs to be submitted every year, even if no new ponds were developed. As a result of my incorrect recollection of the condition, this information is being submitted approximately one (1) month late, I apologize for it not being submitted timely.

If you have any questions or concerns, please do not hesitate to give us a call.

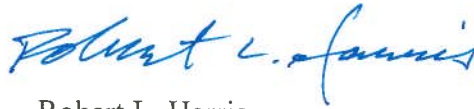
SCANNED

DEC 18 2013

Established in 1896

James Cefalo
December 16, 2013
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Best Regards,



Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.

cc: Sara Lien, Friends of the Teton River
Matt Howard, United States Bureau of Reclamation
Dale Swenson, Fremont Madison Irrigation District