



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Web Site: www.idwr.idaho.gov

C.L. "BUTCH" OTTER

Governor

GARY SPACKMAN

Director

April 17, 2013

KIPP NELSON REVOCABLE TRUST U/T/A DECEMBER 12, 2012
KIPP M NELSON, TRUSTEE OF THE
PO BOX 10021
KETCHUM ID 83340

RE: Change of Ownership for Water Right 37-2165D

Dear Water Right Holder:

The department acknowledges receipt of correspondence changing ownership of the above referenced water right to you. The department has modified its records to reflect the change in ownership and has enclosed computer-generated reports for your records.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing an ownership change notice, the department does not review the history of water use to determine if the right has been forfeited through five years or more of non-use. To read more about water right forfeiture, including how to protect a water right from forfeiture, please see Sections 42-222 and 42-223, Idaho Code.

Please note, water right 37-2165D was leased to the Water Supply Bank (Bank) on April 11 2010. In accordance with the lease acceptance, the lessor may not use the right while it is in the Bank, even if the right is not rented from the Bank. The right will remain in the Bank until December 31, 2015 unless released earlier by the Water Resource Board or upon request by the lessor. To change the term of the lease or to release the right(s) from the Bank, the lessor must submit a request in writing to the Department. An Amended Water Supply Bank Lease is enclosed showing the new ownership of this right. Generally the name of the lessor and the name on the W-9 match. Since they do not match as in your case, you will need to provide IDWR with a new W-9 (enclosed) as documentation of authority to receive payment.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,

Pamela S Skaggs
Water Rights Supervisor

Enclosure

cc: Tessa A O'Donnell
Thornton Byron LLP
PO Box 7156
Boise ID 83707-1156