



**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](http://www.idwr.idaho.gov)

December 29, 2011

C. L. "BUTCH" OTTER  
Governor

GARY SPACKMAN  
Interim Director

CELTIC BANK CORP  
340 E 400 S  
SALT LAKE CITY UT 84111

RE: Change of Ownership for Water Right 67-14781 and 67-14782

Dear Water Right Holder:

The department acknowledges receipt of correspondence changing ownership of the above referenced water rights 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.

Section 42-248, Idaho Code, requires you or the owner of this water right to maintain current ownership and address records on file with the department. Forms to file a change of ownership of a water right and/or a change in the address of the water right owner are available from any department office, or at the department's website at: [www.idwr.idaho.gov](http://www.idwr.idaho.gov).

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

Sincerely,

A handwritten signature in cursive script, appearing to read 'Emalee Rushing', is written above the printed name.

Emalee Rushing  
Administrative Assistant

Enclosures

CC: TERESA J TURNER  
SPINK BUTLER LLP  
PO BOX 639  
BOISE ID 83701