



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

March 16, 2011

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

TERESA J TURNER
SPINK BUTLER
PO BOX 639
BOISE ID 83701

RE: Change in Ownership of Water Right Nos. 67-14781 and 67-14782

Dear Ms. Turner:

The Department of Water Resources acknowledges receipt of the Notice of Change in Water Right Ownership submitted on behalf of your client Celtic Bank Corporation. As discussed in our conversation on February 9, 2011, the Department will need a copy of the Sheriff's Deed before the ownership change can be processed.

Because the Department cannot process the ownership change without proper documentation, we will hold any action on your notice pending receipt of the necessary information. If we do not receive the necessary information within 30 days we will return your notice and all attachments and your notice will not be processed.

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.

Please feel free to contact the Department if you have any questions.

Sincerely,

A handwritten signature in cursive script, appearing to read "Emalee Rushing".

Emalee Rushing
Office Services Supervisor