



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

August 9, 2010

C. L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Interim Director

PERRY HARDING CPA PA PROFIT SHARING PLAN
PO BOX 1839
BOISE ID 83701

RE: Change of Ownership for Water Right Nos. 65-3259, 65-3275, and 65-4001

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 deliberately abandoned or 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.

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

Sincerely,

A handwritten signature in cursive script that reads "Emalee Rushing".

Emalee Rushing
Office Services Supervisor

Enclosures