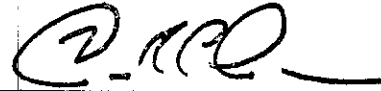


2004 JUN 11 PM 4 26

The *Special Master's Report and Recommendations* issued on March 10, 2004 were correct. IT IS RECOMMENDED that the above water rights be decreed with the elements as set forth in the attached *Recommendation for Partial Decree Pursuant to I.R.C.P. 54(b)*.

DATED June 11, 2004.



THOMAS R. CUSHMAN
Special Master
Snake River Basin Adjudication

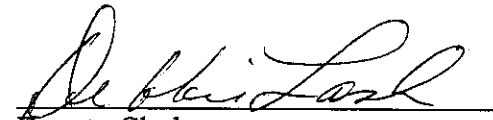
CERTIFICATE OF MAILING

DISTRICT COURT - SRBA
TWIN FALLS CO., IDAHO
FILED

I certify that a true and correct copy of the SECOND AMENDED SPECIAL MASTER'S REPORT AND SECOND AMENDED RECOMMENDATION FOR PARTIAL DECREE and 26 NOTICE OF ISSUANCE OF SECOND AMENDED SPECIAL MASTER'S REPORT AND RECOMMENDATION was mailed with sufficient first-class postage to the following:

Director of IDWR
P O Box 83720
Boise, Idaho 83720-0098

United States of America
Department of Justice
550 West Fort Street, MSC 033
Boise, Idaho 83724

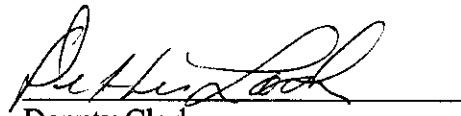

Deputy Clerk

NOTICE OF ISSUANCE

On June 11, 2004, Special Master Thomas R Cushman issued a Second Amended Special Master's Report and Recommendation to the above listed subcases pursuant to SRBA Administrative Order 1 (AO1), Section 13a.

Pursuant to SRBA Administrative Order 1, Section 13a, any party to the adjudication including parties to the subcase, may file a Motion to Alter or Amend on or before the 28th day of the next month.

Failure of any party in the adjudication to pursue or participate in a Motion to Alter or Amend the Special Master's Recommendation shall constitute a waiver of the right to challenge it before the Presiding Judge.


Deputy Clerk

DISTRICT COURT - SRBA
 TWIN FALLS CO., IDAHO
 FILED _____

2004 JUN 11 PM 4 26

PAGE 1
Jun-10-2004