

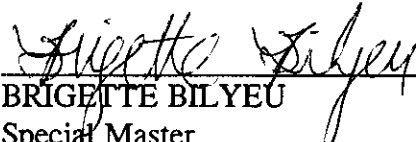
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III. FINDINGS AND CONCLUSIONS

Here, there was no opposing party that raised a question of prejudice or disputed the assertion of "good cause." Under the circumstances, the court finds that the untimeliness was not willful. As to "meritorious position," this Special Master finds that Walker Land & Cattle Co. has asserted a meritorious position. Considering the policy of preferring to determine cases on their merits and considering the record on file in this subcase, the *Motion to File Late Objection* is **granted**.

Therefore, IT IS ORDERED that the *Motion to File Late Objection* is **granted** for water right numbers 31-4053, 31-4054, and 31-4055.

DATED October 15, 2004.


BRIGETTE BILYEU
Special Master
Snake River Basin Adjudication

CERTIFICATE OF MAILING

I certify that a true and correct copy of the ORDER GRANTING MOTION TO FILE LATE OBJECTION was mailed on October 15, 2004, with sufficient first-class postage to the following:

WALKER LAND & CATTLE CO
PO BOX 129
MENAN, ID 83434
Phone: 208-754-4696

DIRECTOR OF IDWR
PO BOX 83720
BOISE, ID 83720-0098


Deputy Clerk