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ROGER D. LING (ISB No. 1018)
LING ROBINSON & WALKER
P.O. Box 396
615 H Street
Rupert, Idaho 83350
Telephone: (208) 436-4717
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Attorneys for LU Ranching

**IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS**

In Re SRBA	)	Subcase Numbers 55-10288B, 55-10289B,
	)	55-10290B, 55-10292B, 55-10293B,
	)	55-10295, 55-10296, 55-10297B,
	)	55-10298, 55-10299B, 55-10300,
Case No. 39576	)	55-10301B, 55-10303B, and 55-13451
	)	
	)	DECLARATION OF ROGER LING IN
	)	SUPPORT OF LU RANCHING'S
	)	MOTION FOR ATTORNEYS' FEES
	)	
	)	
	)	

I, Roger Ling, declare as follows:

1. I am associated with the firm Ling, Robinson & Walker, local counsel for LU Ranching Co. ("LU Ranching") in this matter. This firm was retained in June 2002 to represent LU Ranching in assistance to McQuaid, Bedford & Van Zandt, attorneys of record herein. I have personal knowledge of the matters stated herein and if called as a witness could testify competently thereto.

2. This is an action for review and approval by this Court of an adjudication of instream stockwater rights within a preferential grazing allotment belonging to LU Ranching.

3. I have substantial expertise in the area of water rights, and am a member of National Water Resources Association, have attended numerous conferences on water law and related areas. My firm has familiarity with and represents irrigation districts and water districts in conjunction with water rights in the Snake River Basin adjudication.

4. This case requires distinctive knowledge and specialized skill in the area of natural resources law, specifically the enforcement, prosecution and defense of water rights.

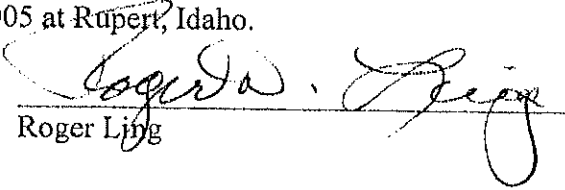
5. The record of fees and expenses set forth in Exhibit A is accurate and correct as it was billed to LU Ranching. My billing rate of \$150.00 per hour and that of my colleagues from \$90.00 to \$120.00 is well within the market standards in the State of Idaho.

6. Depending on the particular and specialized expertise of the attorneys, a rate greater than \$150.00 per hour also is within the market rate for legal services in the area of water

rights enforcement, prosecution and defense.

I declare under penalty of perjury under the laws of the State of Idaho that the foregoing is true and correct.

Executed this 14th day of January 2005 at Rupert, Idaho.


Roger Ling

DECLARATION OF ROGER LING 3

LING, ROBINSON & WALKER
Attorneys at Law
615 H. Street
P.O. Box 396
Rupert, ID 83350

Craig Pridgen--McQuaid, Metzler, Bedford
221 Main Str. 16th. Floor
San Francisco, CA. 94105
Attn. Elizabeth P. Ewens

January 14, 2005

General
L.U. Ranching
File #: 000008029
Responsible Attorney: RL

Itemized Statement

Previous Balance	\$948.64
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Balance Due	----- \$948.64 =====
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RL/dr
VANZA10002 001

Work In Progress Report

Firm: LING, ROBINSON & WALKER
Attorneys at Law
Attorney: Roger Ling

Date: 01/14/05
Page: 1

Cutoff Date: 01/14/05

Orig. Attorney: RDL Resp. Attorney: RL S/U Date: 06/11/02 Billing Rates: 0.00
Client Id: VANZA Suffix: 10002
File #: 000008029
Client Name: Craig Pridgen--McQuaid, Metzler, Bedford Budget: None
Home Address: 221 Main St. 16th. Floor
San Francisco, CA. 94105
Attn. Elizabeth P. Ewens
Bill Address: 221 Main Str. 16th. Floor
San Francisco, CA. 94105
Attn. Elizabeth P. Ewens
Last billing date/amount: 12/27/04 \$ 948.64
Reported by: Matter (VANZA 10002)

SSN: - -
Matter Code: G
Matter Desc: L.U. Ranching
Matter Stat: A (Active)
Surcharge: Yes Rate: 18.00 %
Tax Exempt: No
Billing Arrangement: Hourly
Statement Template: 0
Statement Message Code: None

Phones: () -
() -
() -
Billing Cycle: D

Transaction Number	Date of Transaction	Producing Attorney	Hours Charged	Rate Charged	Amount of Transaction	Transaction Description	Corrections and/or Comments
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ADVANCES

CREDITS

FEES

DISBURSEMENTS

No Transactions Found

Matter Summary				Current Attorney Summary				Totals				To Date			
Previous balance	Credits & Adjust	Current Charges	Net Totals	Atty Code	Hours Charged	Amount Charged	Write-Downs	Atty Code	Hours Charged	Amount Charged	Amount Received	Write-Downs	Amount Outstanding	Write-Downs	Amount Outstanding
729.00	0.00	0.00	729.00	-- NONE --	0.00	0.00	0.00	-- NONE --	0.00	0.00	0.00	0.00	45.00	0.00	45.00
				Total	0.00	\$ 0.00	\$ 0.00	Total	0.00	\$ 0.00	\$ 0.00	0.00	204.00	0.00	480.00
Advance Summary				Attorney Summary				Totals				To Date			
Previous balance	Current Advances	Transfers	Advance balance	Atty Code	Hours Charged	Amount Charged	Amount Received	Atty Code	Hours Charged	Amount Charged	Amount Received	Write-Downs	Amount Outstanding	Write-Downs	Amount Outstanding
0.00	0.00	0.00	0.00	BJC	0.50	45.00	0.00	BTR	1.40	204.00	0.00	0.00	204.00	0.00	480.00
				RL	3.20	480.00	0.00	RL	5.10	729.00	0.00	0.00	729.00	0.00	729.00
				Total	5.10	\$ 729.00	\$ 0.00	Total	5.10	\$ 729.00	\$ 0.00	0.00	729.00	0.00	729.00

Firm: LING, ROBINSON & WALKER
Attorneys at Law
Reported By: Matter (VANZA 10002)
Types Listed: ADFPRW

List Range: 01/01/84 Thru 01/14/05

* = Not applicable to all transaction types

Date: 01/14/05

Page: 1

Transactions Report

Client Id/Name	File Sfx	Number	Mtr Sfx	Transaction Type	Code	Date	Transaction Number	Atty Code	Time Chrgd*	Rate Chrgd*	Transaction Amount	Date Billed
VANZA 10 000008029 002												
Craig Pridgen--McQuaid,Metzler,Bedford												
	D	PO				03/12/03	465197				18.57	03/25/03
	D	PO				03/25/03	465950				17.85	04/28/03
	D	LD				03/19/04	483241				2.14	04/27/04
	D	LD				04/13/04	484646				1.81	05/27/04
	D	LD				04/15/04	484509				10.56	05/27/04
	D	FX				04/20/04	484721				7.17	05/27/04
	D	FX				05/03/04	484764				6.09	05/27/04
	D	FX				05/27/04	486780				2.63	06/24/04
	D	FX				07/29/04	488895				4.18	08/25/04
	D	FX				07/30/04	488902				2.27	08/25/04
	D	LD				08/26/04	490067				2.27	09/27/04
	D	FX				09/29/04	490996				2.27	10/27/04
	D	LD				10/20/04	492161				3.72	11/23/04
	D	LD				11/05/04	492565				2.14	11/23/04
	D	FX				11/09/04	492129				1.86	11/23/04
	D	LD				11/09/04	492741				7.64	11/23/04
	D	LD				11/10/04	493490				8.04	12/27/04
	F	T				12/19/02	461699	RL	0.10	150.00	15.00	01/27/03
	F	FI				12/23/02	461700	RL	0.70	150.00	105.00	01/27/03
	F	FI				03/25/03	466332	RL	0.50	150.00	75.00	04/28/03
	F	T				12/17/03	480183	RL	0.10	150.00	15.00	01/26/04
	F	FI				12/18/03	480184	RL	0.30	150.00	45.00	01/26/04
	F	D				03/06/04	482183	RL	0.20	150.00	30.00	03/26/04
	F	T				04/15/04	483646	BJC	0.50	90.00	45.00	04/27/04
	F	T				06/15/04	486664	RL	0.50	150.00	75.00	06/24/04
	F	O				07/29/04	488731	BTR	0.20	120.00	24.00	08/25/04
	F	FI				08/27/04	489844	RL	0.40	150.00	60.00	09/27/04
	F	FI				09/29/04	490834	RL	0.30	150.00	45.00	10/27/04
	F	T				10/20/04	491695	RL	0.10	150.00	15.00	10/27/04
	F	T				11/10/04	492527	BTR	1.20	150.00	180.00	11/23/04

Transactions Report

Firm: LING, ROBINSON & WALKER
 Attorneys at Law
 Reported By: Matter (VANZA 10002)
 Types Listed: ADFPRTW Code: -- List Range: 01/01/84 Thru 01/14/05 * = Not applicable to all transaction types
 Date: 01/14/05 Page: 2

Client	File	Mtr	Transaction	Atty	Time	Rate	Transaction	Date
Id/Name	Sfx	Number	Type	Code	Chrgd*	Chrgd*	Amount	Billed
VANZA	10	000008029	002					
Matter Totals:								
Advance:								
Writedown (Print):								
Disbursement:								
Fee:								
Premium:								
Receipt:								
Transfer:								
Writedown (Nonprint):								
Time (Billable):								
Time (Nonbillable):								
Charges (Unbilled):								
Charges (Billed):								
Credits (Unbilled):								
Credits (Billed):								