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DEPARTMENT OF
WATER RESOURCES

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 No. 77-02030
)
) Standard Form 5
Case No. 39576)
) STIPULATED ELEMENTS
) OF A WATER RIGHT
)

This form is used to report the stipulated elements of one water right acquired under state law and/or one federal reserved water right. Submission of this form will not automatically result in the issuance of a partial decree. The Presiding Judge or Special Master will conduct any hearing necessary to determine the facts, data, expert opinions and law support the issuance of a partial decree for the water right.

The parties agree that the Snake River Adjudication Court has jurisdiction of the parties and subject matter to enter a partial decree for this water right; that they have been served with sufficient process, according to the law; and that they have appeared, prosecuted, and defended their positions with regard to this water right dispute.

The parties and IDWR agree and stipulate that the elements of this water right should be described per the attached. The parties and IDWR have further indicated their concurrence by initialing each of the attached pages.

CLAIMANTS/RESPONDENT:

James Newcomb
Russell L. Newcomb

POA for James Newcomb 3-13-07
James Newcomb Date

Russell L. Newcomb 3-14-07
Russell L. Newcomb Date

IDWR CONCURRENCE:

[Signature] 3/15/07
Ken Knoblock Date
Senior Water Resource Agent

OBJECTOR:

United States on behalf of the
Bureau of Land Management

[Signature] 3/15/07
Larry A. Brown Date
Attorney, U.S. Department of Justice
Environment and Natural Resources Div.

IDWR CONCURRENCE:

[Signature] 3/15/07
Christopher M. Bromley (as to form) Date
Deputy Attorney General

IDAHO DEPARTMENT OF WATER RESOURCES
RECOMMENDED WATER RIGHTS ACQUIRED UNDER STATE LAW

RIGHT NUMBER: 77-2030

NAME AND ADDRESS: JAMES NEWCOMB
NEWCOMB DIVERSIFIED INDUSTRIES
BOX 118
LAKEFORK ID 83835

RUSSELL L NEWCOMB
4035 STAR VALLEY ST
BOISE ID 83709

SOURCE: BEMIS CREEK
SPRING

TRIBUTARY: WARREN CREEK
TRIBUTARY: SINKS

QUANTITY: 2.000 CFS

The quantity of water under this right for domestic use shall not exceed 13,000 gallons per day.

PRIORITY DATE: 06/01/1917

POINT OF
DIVERSION:

T22N R06E S11
T22N R06E S11

NENE
NENE

Within IDAHO County
Within IDAHO County

PURPOSE AND
PERIOD OF USE:

PURPOSE OF USE
FIRE PROTECTION
DOMESTIC
IRRIGATION

PERIOD OF USE
01/01 12/31
01/01 12/31
05/01 10/31

QUANTITY
2.000 CFS
0.040 CFS
0.020 CFS

Domestic use is for 1 home.

PLACE OF USE:

IRRIGATION
T22N R06E S11
DOMESTIC
T22N R06E S11
FIRE PROTECTION
T22N R06E S11

Within IDAHO County
NENE 0.60
Within IDAHO County
NENE
Within IDAHO County
NENE

0.6 ACRES TOTAL

Place of use does not include federal public land.

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

This partial decree is subject to such general provisions necessary for the definition of the rights or for the efficient administration of the water rights as may be ultimately determined by the Court at a point in time no later than the entry of a final unified decree. Section 42-1412(6), Idaho Code.

The quantity of water decreed for this water right for domestic use is not a determination of historical beneficial use.

EXPLANATORY MATERIAL: BASIS OF CLAIM - License

CERTIFICATE OF MAILING

I certify that on 03-15-07, 2006 mailed the original and copies of this form, including all attachments, postage prepaid and addressed as follows:

1. Original to:

Clerk of the District Court
Snake River Basin Adjudication
253 Third Avenue North
P. O. Box 2707
Twin Falls, Idaho 83303-2707

2. Copy to:

Chief, Natural Resources Division
Office of the Attorney General
State of Idaho
P. O. Box 44449
Boise, Idaho 83711-4449

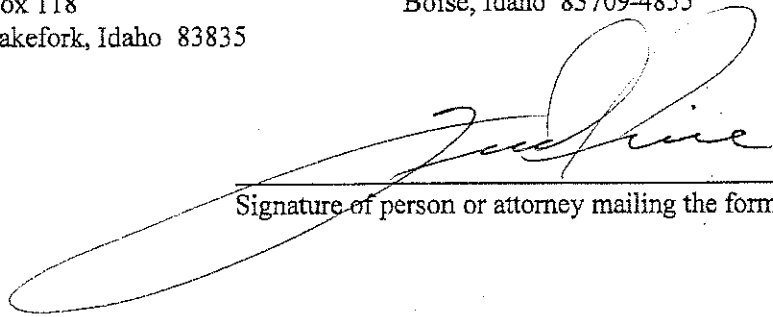
IDWR Document Depository
P. O. Box 83720
Boise, Idaho 83720-0098

3. Copies to all parties to the subcase (insert names and addresses):

U.S., Department of Justice
Environment and Natural Resources Division
General Litigation Section
550 West Fort Street, MSC 033
Boise, Idaho 83724

James Newcomb
Newcomb Diversified Industries
Box 118
Lakewood, Idaho 83835

Russell L. Newcomb
4035 Star Valley St.
Boise, Idaho 83709-4855



Signature of person or attorney mailing the form

DURABLE POWER OF ATTORNEY

In the event of active duty for mobilization or Overseas Deployment Training

PREAMBLE: This is a MILITARY POWER OF ATTORNEY prepared pursuant to Title 10, United States Code, Section 1044b, and executed by a person authorized to receive legal assistance from the military services. Federal law exempts this power of attorney from any requirement of form, substance, formality, or recording that is prescribed for powers of attorney by the laws of a state, the District of Columbia, or a territory, commonwealth, or possession of the United States. Federal law specifies that this power of attorney shall be given the same legal effect as a power of attorney prepared and executed in accordance with the laws of the jurisdiction where it is presented.

EFFECTIVE DATES: This power of attorney becomes effective upon my being ordered by the President of the United States to perform active duty with the United States Armed Forces as evidenced by the attached military order and shall terminate at the earlier of, either, five years from the date of the attached military order or my release from active duty.

KNOW EVERYONE BY THESE PRESENTS, which are intended to constitute a Durable General Power of Attorney, **THAT I, James R. Newcomb of LAKE FORK IDAHO**, hereby make, constitute and appoint: Lorraine G. Newcomb of LAKE FORK IDAHO as my primary attorney-in-fact, and if my primary attorney-in-fact is unable, unwilling or unavailable to act, I appoint: _____, of _____, as my attorney-in-fact, **TO ACT** in my name, place and stead in any way which I could do, if I were personally present, to the extent that I am permitted by law to act through an agent:

(a) to ask, demand, sue for, recover and receive all manner of goods, chattels, debts, rents, interest, sums of money and demands whatsoever, due or to become due, and to execute, acknowledge and deliver acquittances, receipts, releases, satisfactions or other discharges for the same;

(b) to make, execute, endorse, accept and deliver in my name or in the name of my attorney-in-fact all checks, notes, drafts, warrants, securities, stock certificates, certificates of deposit, bonds, acknowledgements, and any other agreements, certificates or instruments of any nature, as my attorney-in-fact may deem necessary or appropriate;

(c) to cause securities or other property to be held or registered in the name of a nominee or nominees or in any other form; to vote any and all shares of stock or other securities and to execute proxies or other instruments with respect to such stock or securities;

(d) to deposit and withdraw any sums to or from any bank, savings or similar account maintained by me; to open or cause to be opened any safe deposit box in my name and to examine and remove any or all of the contents of such box; and to conduct such other banking transactions as my attorney-in-fact may deem necessary or appropriate;

(e) to deal with all matters relating to insurance, including the procurement and maintenance thereof; however, notwithstanding the powers given my attorney-in-fact in this and other provisions of this power of attorney, my attorney-in-fact shall have no incidents of ownership in any life insurance policy in which I own an interest and which insures the life of my attorney-in-fact;

(f) to enter and take possession of any real or personal property belonging to me or to which I may be entitled, and to receive and take for me and in my name any rents, issues and profits of any such property; and to purchase, invest in, reinvest in, sell, exchange, lease, grant options upon, convey, assign, transfer, encumber or otherwise dispose of any real property, including homestead property, or personal property of any nature and wherever situate; and to execute, acknowledge and deliver all contracts, deeds, leases, mortgages, transfers to trusts, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any real or personal property, including homestead property, as my attorneys-in-fact may deem necessary or appropriate;

(g) to commence any actions or proceedings, for the recovery of any real or personal property or for any other purpose; to appear in, answer and defend any actions or proceedings commenced against me; and to prosecute, maintain, appeal, discontinue, compromise, settle and adjust all actions, proceedings, accounts, dues and demands that now or hereafter may exist, as my attorney-in-fact may deem necessary or appropriate;

(h) to create, amend or terminate one or more trusts, partnerships, corporations, co-tenancies or any other form of ownership or entity for the purpose of dealing with any property or property interest of any nature that I may have or hereafter acquire, under such terms and with such provisions as my attorney-in-fact may deem necessary or appropriate; and to transfer any or all property in which I have an interest into any trusts, partnerships, corporations, co-tenancies or other entities, whether created by me or my attorney-in-fact or otherwise (and, in this regard, that my attorney-in-fact may be a remainderman, partner, shareholder, co-tenant or beneficiary of any such entity shall not affect the validity of any action hereunder, and shall not, by itself, constitute a breach of fiduciary duty); and to remove property from any such entity; and to give to any such entity or to any person acting as agent or trustee under any instrument executed by me or on my behalf, such instructions or authorizations as I may have the right to give;

(i) to take all steps and remedies necessary or appropriate for the conduct and management of my business and personal affairs, and for recovering, obtaining and holding all real or personal property including debts, interest, demands,

duties, sums of money or any other things whatsoever, as aforesaid, that are thought to be due, owing, belonging or payable to me in my own right or otherwise;

(j) to employ such agents, attorneys, accountants, investment counsel, trustees, caretakers and other persons and entities, and to delegate duties hereunder and pay such compensation, as my attorney-in-fact may deem necessary or appropriate; and

(k) to do, execute, perform and finish for me and in my name all things which my attorney-in-fact shall deem necessary or appropriate, in and about or concerning my property or any part thereof.

In addition, I specifically authorize my attorney-in-fact to deal with tax authorities, to execute and sign on my behalf any and all Federal, state, local and foreign income and gift tax returns, including estimated returns and interest, dividends, gains and transfer returns, for all periods between 1975 and 2050, and to pay any taxes, penalties and interest due thereon; to allocate generation-skipping transfer tax exemptions (within the meaning of Section 2642(a) of the Internal Revenue Code) and to make tax elections; to represent me or to sign an Internal Revenue Service Form 2848 (Power of Attorney or Declaration of Representative) or Form 8821 (Tax Information Authorization), or comparable authorization, appointing a qualified lawyer, certified public accountant or enrolled agent (including my attorney-in-fact if so qualified) to represent me before any office of the Internal Revenue Service or any state, local or foreign taxing authority with respect to the types of taxes and years referred to above, and to specify on said authorization said types of taxes and years; to receive from or inspect confidential information in any office of the Internal Revenue Service or state, local or foreign tax authority; to receive and deposit, in any one of my bank accounts, or those of any revocable trust of mine, checks in payment of any refund of Federal, state, local or foreign taxes, penalties and interest; to pay by check drawn on any bank account of mine or of any revocable trust of mine and have accounts to permit my attorney-in-fact to draw checks for payment of said items; to execute waivers (and offers of waivers) of restrictions on assessment or collection of deficiencies in taxes and waivers of notice of disallowance of a claim for credit or refund; to execute consents extending the statutory period for assessment or collection of such taxes; to execute offers in compromise and closing Agreements under Section 7121 or comparable provisions of the Internal Revenue Code or any Federal, state, local or foreign tax statutes or regulations; to delegate authority or to substitute another representative for any one previously appointed by me or my attorney-in-fact; and to receive copies of all notices and other written communications involving my Federal, state, local or foreign taxes at such address as my attorney-in-fact may designate.

In addition, I authorize my attorney-in-fact to make voluntary contributions to, transfer assets between, and withdraw amounts from any qualified retirement benefit plan or IRA; to waive spousal rights on any such plan or IRA; to make elections with respect to the timing, method and amounts of withdrawals, distributions and/or rollovers, methods of calculating minimum required distributions, and methods of distribution as a beneficiary of another's plan or IRA; and to take any other actions with respect to any such plan or IRA as I could take.

This power of attorney is a durable power of attorney, and it shall not be affected by my becoming disabled, incompetent or incapacitated or the lapse of time. It is my intent that the authority conferred herein shall be exercisable notwithstanding my physical disability or mental incompetence.

To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this power of attorney may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third party. I, for myself and my heirs, executors, legal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this power of attorney.

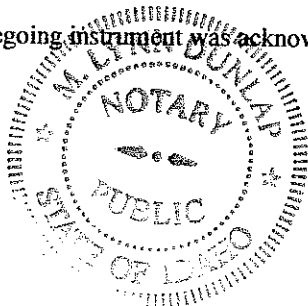
IN WITNESS WHEREOF, I have executed this power of attorney this 10 day of May, 2005.

Signature: James R. Newland

Address: P.O. Box 118, 31 Pleasant Acres Drive
Lake Park Idaho 83635

STATE OF IDAHO, COUNTY OF Ada, ss.

The foregoing instrument was acknowledged before me on the 10 day of May, 2005.



Notary Public

Commission Expires 4/3/06