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MAR 21 2007

DEPARTMENT OF
WATER RESOURCES

2007 MAR 20 AM 10:23

DISTRICT COURT-SRBA
TWIN FALLS CO., IDAHO
FILED

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 45-167B
Case No. 39576) (Poulton)
_____) SPECIAL MASTER REPORT

Findings of Fact

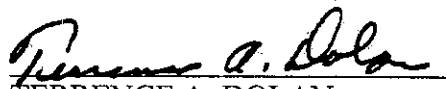
The Director of the Idaho Department of Water Resources filed his *Director's Report for Irrigation and Other, Reporting Area 10, IDWR Basin 45* on September 7, 2004. The Director recommended claim 45-167B to James and LaVora Poulton for 3.14 cfs from Willow Creek to irrigate 217 acres from March 15 to November 15 with a priority date of November 23, 1881, based on a decree. IDWR filed a *Notice of Completed Administrative Proceeding* on December 17, 2004, for a substitution of party from James and LaVora Poulton to William and Margaret Poulton, 977 South, 150 East, Burley, Idaho, 83318.

The claim has been identified as an unobjected to overlapping claim to 45-167A. On March 20, 2007, the Special Master entered a *Special Master Report and Recommendation* in subcase 45-167A.

Conclusion of Law

William and Margaret Poulton are entitled to a partial adjudicating a water right under claim 45-167B as recommended by IDWR and as described in the attached *Special Master Recommendation for Partial Decree for Water Right 45-167B*.

DATED March 20, 2007.



TERRENCE A. DOLAN
Special Master
Snake River Basin Adjudication

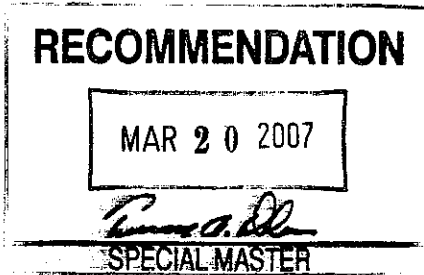
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RULE 54(b) CERTIFICATE

With respect to the issues determined by the above judgment or order it is hereby CERTIFIED, in accordance with Rule 54(b), I.R.C.P. that the court has determined that there is no just reason for delay of the entry of a final judgment and that the court has and does hereby direct that the above judgment or order shall be a final judgment upon which execution may issue and an appeal may be taken as provided by the Idaho Appellate Rules.



John M. Melanson
Presiding Judge of the
Snake River Basin Adjudication

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In Re SRBA)

CERTIFICATE OF MAILING

Case No. 39576)

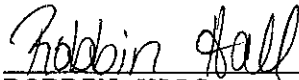
Water Right(s): 45-00167B

CERTIFICATE OF MAILING

I certify that a true and correct copy of the SPECIAL MASTER'S REPORT, SPECIAL MASTER'S RECOMMENDATION FOR PARTIAL DECREE and NOTICE OF ISSUANCE OF SPECIAL MASTER'S REPORT AND RECOMMENDATION were mailed on March 20, 2007, with sufficient first-class postage prepaid to the following:

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

MARGARET POULTON
WILLIAM A POULTON
977 S 150 E
BURLEY, ID 83318


ROBBIN HALL
Deputy Clerk

CERTIFICATE OF MAILING

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03/20/07

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In Re SRBA)

Case No. 39576)

NOTICE OF ISSUANCE OF
SPECIAL MASTER'S
RECOMMENDATION

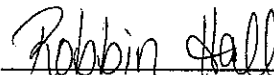
Water Right(s): 45-00167B

On March 20, 2007, Special Master TERRENCE A. DOLAN issued a SPECIAL MASTER'S RECOMMENDATION for the above subcase(s) 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.

DATED March 20, 2007.


ROBBIN HALL
Deputy Clerk