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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 Nos.: See Exhibit A
	)	(Portneuf River Decrees)
Case No. 39576	)	
	)	DISCLOSURE OF WITNESSES
	)	
	)	
	)	
	)	

COMES NOW Portneuf-Marsh Valley Canal Company and Marsh Valley Development Company, parties to the above-referenced matter, through counsel, and hereby disclose the following witnesses, some or all of which may testify at the hearing scheduled before the Court on May 2, 2007 at 1:30 p.m. on the pending Motions to Alter or Amend pending before Judge John M. Melanson, to-wit:

1. David Tuthill, Director, Idaho Department of Water Resources, P.O. Box 83720, Boise, Idaho 83720-0098, phone 208-287-4800. Mr. Tuthill or other representative designated by him on behalf of the Department is expected to testify regarding the technical studies and analysis performed by the Department which were relied upon by the parties during negotiations and became the basis upon which the Portneuf River Settlement Agreement was negotiated and entered into between the parties.

2. Ellis Gilbert, President, Portneuf-Marsh Valley Canal Company, 2777 E Hawkins Road, Downey, Idaho 83234, phone 681-5917. Mr. Gilbert is expected to testify regarding the water rights of the company, the settlement negotiations between the parties and other related matters which resulted in the Portneuf River Settlement Agreement.

3. Ted Sorenson, P.E., President, Marsh Valley Development Company, 5923 S. 11th E., Idaho Falls, Idaho 83404, phone 208-522,8069. Mr. Sorenson will testify regarding the Portneuf River Settlement, water rights, hydrology and other matters which resulted in the Portneuf River Settlement Agreement. He may also provide expert testimony as a professional engineer regarding historic river flows, the hydrology of the river, the competing water right claims of the parties and related matters.

4. Charles E. Brockway, P.E., Brockway Engineering, 2016 Washington Street North, Twin Falls, Idaho 83301, phone 208-736-8543. Mr. Brockway is the consultant representing Portneuf-Marsh Valley Canal Company and Marsh Valley Development Company and is expected to testify regarding the water rights, flow records, hydrology and various studies and analyses performed by the Department and others which became the basis of the Portneuf River Settlement Agreement. He is also expected to present testimony and evidence in opposition to the claims asserted by the moving parties.

These opposing parties also expect to present various documents and records in support of their testimony, the exact nature of which is unknown since the analysis by the moving parties' expert Jack Barnett has not yet been fully disclosed and is expected to be presented to the parties on or before April 18 and discussed at a conference call scheduled for April 20. According, these opponents reserve the right to amend this disclosure by presenting additional witnesses and evidence.

DATED this 16th day of April, 2007.

RACINE, OLSON, NYE, BUDGE &
BAILEY, CHARTERED

By Randall C. Budge
RANDALL C. BUDGE

CERTIFICATE OF MAILING

I HEREBY CERTIFY that on this 17th day of April, 2007, I mailed a true and complete copy of the foregoing document, postage prepaid, to each of the following:

Indian Falls Property Assn.
Indian Falls Water Users Assn.
Craig W. Parrish
PO Box 4321
Pocatello, Idaho 83205

McCammon Ditch Co Ltd
McCammon Ditch Company
James A. Spinner
P.O. Box 6009
Pocatello, Idaho 83205

Portneuf Irrigating Co.
Randolph Calvin Stone
P O. Box 910
Burley, Idaho 83318

I. Glenn Perkins
Mary D. Perkins
Ronald J. Jarman
P.O. Box 6252
Pocatello, ID 83205-6252

Amber Hall
Evelee Hill Rush
Jason and Amber Hall
Jason Hall
Jeffery F. Harris
Lava Irrigation Co Inc.
Lava Irrigation Company
Max W. Hall
Natalie Gunter
Roben Hull
Robert E. Rush
Russell Gunter
Represented by
Jerry R. Rigby
P.O. Box 250
Rexburg, ID 83440-0250

USDI BLM
U.S. Department of Justice
Environment & Natl. Resources
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Boise, ID 83724

Dempsey Irrigation Company
c/o Earl Smith
PO Box 235
Lava Hot Springs, ID 83246

Carroll and Ione Willmore Estate
Kent W. Foster
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Idaho Falls, Idaho 83405

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Fagnant & Olson Ranch LLC
Frances Gene Fagnant
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Earl Mapes
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Lava Irrigation Co Inc.
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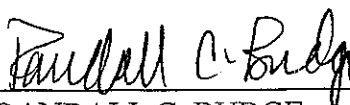
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Candice Symons
Lynden Symons
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RANDALL C. BUDGE

EXHIBIT A (PORTNEUF RIVER DECREES)

Subcase Nos:

29-00052
29-00053
29-00589
29-04060
29-04364
29-04467
29-10816
29-11277
29-11681
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