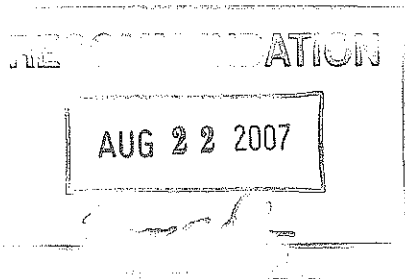


RULE 54(b) CERTIFICATE

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

DISTRICT COURT - SRBA
TWIN FALLS CO., IDAHO
FILED _____

2007 AUG 22 AM 11 17

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) Subcases 01-109G, 01-110E, 01-111E, 01-
Case No. 39576) 112E, 01-113C, 01-114C, 01-115S, 01-246,
) 01-317 and 01-10439
)
) SPECIAL MASTER REPORT

Findings of Fact

The Director of the Idaho Department of Water Resources filed his *Director's Report, Reporting Area Basin 01, IDWR Part 2* on December 19, 2006. The Director recommended the above ten claims to the Long Island Irrigation Company, c/o Ora Lee Bennett, 729 North, 3800 East, Rigby, Idaho, 83442, for between 10 cfs and 58.98 cfs from the Snake River to irrigate 11,276 acres in Jefferson County from April 1 to October 31 with priority dates between June 11, 1880, and April 1, 1939, based on a decree.

The United States of America, Department of Interior, Bureau of Land Management filed *Objections* on April 18, 2007, objecting to place of use. On July 24, 2007, the Irrigation Company and the United States, with IDWR's concurrence, filed *Standard Forms 5* agreeing to add the language: "Place of use is within the area served by Long Island Irrigation Company."

Conclusions of Law

The Long Island Irrigation Company is entitled to partial decrees adjudicating water rights as described in the *SF-5's* and the attached *Special Master Recommendations for Partial Decrees for Water Rights 01-109G, 01-110E, 01-111E, 01-112E, 01-113C, 01-114C, 01-115S, 01-246, 01-317 and 01-10439*.

DATED August 22, 2007.


TERRENCE A. DOLAN
Special Master
Snake River Basin Adjudication

DISTRICT COURT - JUDGE
TWIN FALLS CO., IDAHO
FILED _____

2007 AUG 22 AM 11 18

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)

CERTIFICATE OF MAILING

Case No. 39576)
_____)

Water Right(s): 01-00109G
01-00110E 01-00111E 01-00112E
01-00113C 01-00114C 01-00115S
01-00246 01-00317 01-10439

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 August 22, 2007, with sufficient first-class postage prepaid to the following:

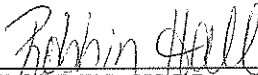
DIRECTOR OF IDWR
PO BOX 83720
BOISE, ID 83720-0098

UNITED STATES OF AMERICA
Represented by:
US DEPARTMENT OF JUSTICE
ENVIRONMENT & NATL' RESOURCES
550 WEST FORT STREET, MSC 033
BOISE, ID 83724

CERTIFICATE OF MAILING

PAGE 1
08/22/07

LONG ISLAND IRRIGATION CO
C/O ORA LEE BENNETT
729 N 3800 E
RIGBY, ID 83442
Phone: 208-745-6147



ROBBIN HALL
Deputy Clerk

DISTRICT COURT-SRBA
TWIN FALLS CO., IDAHO
FILED _____

2007 AUG 22 AM 11 18

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)
Case No. 39576)
_____)

NOTICE OF ISSUANCE OF
SPECIAL MASTER'S
RECOMMENDATION

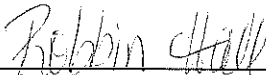
Water Right(s): 01-00109G
01-00110E 01-00111E 01-00112E
01-00113C 01-00114C 01-00115S
01-00246 01-00317 01-10439

On August 22, 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.

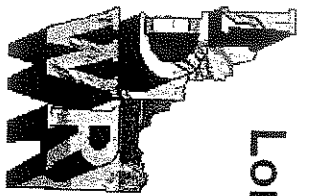
Pursuant to SRBA Administrative Order 1, Section 13a, any party to the adjudication including parties to the subcase, may file a Motion to Alter or Amend on or before the 28th day of the next month.

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 August 22, 2007.



ROBBIN HALL
Deputy Clerk



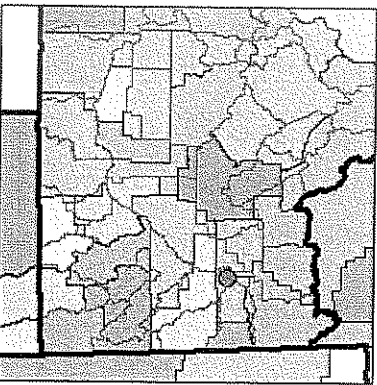
Long Island Irrigation Co

SRBA Recommendations: 1-109G, 1-110E, 1-111E, 1-112E, 1-113C, 1-114C, 1-115S, 1-246, 1-317, 1-10439

Service Area Boundary
GIS Place of Use Illustration

Legend

-  Service Area
-  Townships
-  PLS Sections
-  Quarter Quarters



Jefferson, Madison Counties
IDWR Basin 1



Prepared by D. Favreau
On Friday, July 6, 2007
1987/88 Aerial Photography

