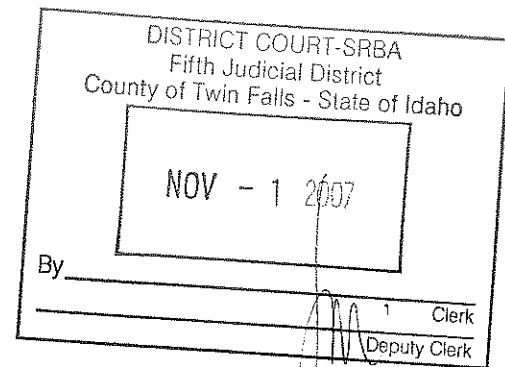


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NOV 02 2007

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

Case No. 39576

Water Right No.: 31-11975

ORDER GRANTING MOTION TO FILE  
LATE NOTICE OF CLAIM

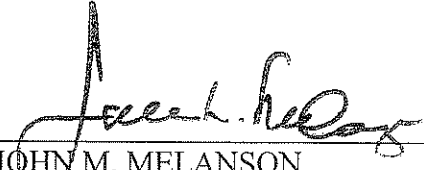
On May 21, 2007, Roland Walker filed a *Motion to File Late Notice of Claim* for the above-captioned water right. Hearing was held on the *Motion* on August 23, 2007. No party appeared in opposition to the *Motion to File Late Notice of Claim*. However, following the hearing, the Court referred this matter to a special master to make findings consistent with the I.R.C.P. 55(c) standard. On October 12, 2007, the special master issued a ***Special Master's Report and Recommendation on Motion to File Late Claim*** recommending that the late claim be granted. No party appeared in opposition to the motion in conjunction with the proceedings before the special master. Although the time for filing a *Motion to Alter or Amend* to the ***Special Master's Report and Recommendation*** has not expired, the Court can find no reason to delay the issuance of this **Order** and will forward the late claim to IDWR for investigation and reporting.

THEREFORE, IT IS ORDERED, that the *Motion to File a Late Notice of Claim* for the above-captioned water right is **granted**.

The original Notice of Claim, as well as any attached filing fees, and a copy of this **Order** will be forwarded to the Idaho Department of Water Resources for further action. Following investigation by the Idaho Department of Water Resources, recommendation for the claim will be reported in the next *Late Claims Director's Report* which is issued on annual basis. This modifies the provisions of ***SRBA Administrative Order 1 4d(2)(d)***

IT IS SO ORDERED.

Dated November 1, 2007.

  
\_\_\_\_\_  
JOHN M. MELANSON  
Presiding Judge  
Snake River Basin Adjudication

CERTIFICATE OF MAILING

I certify that a true and correct copy of the ORDER GRANTING MOTION TO FILE LATE NOTICE OF CLAIM was mailed on November 01, 2007, with sufficient first-class postage to the following:

DOROTHY M WALKER  
ROLAND L WALKER  
PO BOX 129  
MENAN, ID 83434  
Phone: 208-754-4580

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

A handwritten signature in cursive script, appearing to read "Julie Murphy", is written over a horizontal line. The signature is in dark ink and is positioned to the right of the printed text "Deputy Clerk".

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

IN RE THE GENERAL ADJUDICATION  
OF RIGHTS TO THE USE OF WATER FROM  
THE SNAKE RIVER BASIN WATER SYSTEM

CIVIL CASE NUMBER: 39576

Ident. Number 31-11975  
Date Received: 4/20/2007  
Receipt No: C085250  
Received By: MWH

NOTICE OF CLAIM TO A WATER RIGHT  
ACQUIRED UNDER STATE LAW

1. Name of Claimant(s)

ROLAND L WALKER Phone: (208)754-4580  
PO BOX 129  
MENAN ID USA 83434-0129

DOROTHY M WALKER Phone: (208)754-4580  
PO BOX 129  
MENAN ID USA 83434

2. Date of Priority: 04/01/1980

3. Source: GROUND WATER Trib. to:

4. Point of Diversion:

| Township | Range | Section | 1/4 of 1/4 of 1/4 Lot | County  | Type |
|----------|-------|---------|-----------------------|---------|------|
| 08N      | 37E   | 23      | SW NE NW              | FREMONT |      |

5. Description of diverting works:

WELL TO 150 HP PUMP TO 1 PIVOT AND 2 MINI-PIVOTS

6. Water is used for the following purposes:

| Purpose    | From  | To    | C.F.S. | (or) A.F.A |
|------------|-------|-------|--------|------------|
| IRRIGATION | 04/01 | 10/31 | 0.68   |            |

7. Total Quantity Appropriated is:  
0.68 C.F.S.

8. Total consumptive use:

9. Non-irrigation uses:

10. Place of use:

| Township | Range | Section | 1/4 of 1/4 Lot | Use | Acres |
|----------|-------|---------|----------------|-----|-------|
|----------|-------|---------|----------------|-----|-------|

DISTRICT COURT-SRBA  
TWIN FALLS CO., IDAHO  
FILED  
2007 MAY 21 PM 1 17

|     |     |    |    |    |               |      |
|-----|-----|----|----|----|---------------|------|
| 08N | 37E | 22 | NE | NE | IRRIGATION    | 5.6  |
|     |     |    | SE | NE | IRRIGATION    | 4.9  |
|     |     |    | NE | SE | IRRIGATION    | 1.5  |
|     |     |    |    |    | Section Acres | 12   |
| 08N | 37E | 23 | NW | NW | IRRIGATION    | 16   |
|     |     |    | SW | NW | IRRIGATION    | 16   |
|     |     |    | NW | SW | IRRIGATION    | 4.3  |
|     |     |    |    |    | Section Acres | 36.3 |
|     |     |    |    |    | Total Acres   | 48.3 |

11. Place of use in counties: FREMONT

12. Do you own the property listed above as place of use? Yes

13. Other Water Rights Used:

14. Remarks:

This right is based upon an enlargement of Right No. 31-7229 pursuant to Section 42-1426, Idaho Code.

This water right is subordinate to all water rights with a priority date earlier than April 12, 1994, that are not decreed as enlargements pursuant to Section 42-1426, Idaho Code. As between water rights decreed as enlargements pursuant to Section 42-1426, Idaho Code, the earlier priority right is the superior right.

Right Nos. 31-7229 and 31-11975 are limited to a total combined diversion rate of 1.86 cfs.

This right is for an enlargement of 48.3 acres within the place of use described for this right.

Right No. 31-7229 is also diverted through point of diversion described above.

Awaiting acceptance of late claim by SRBA court.

15. Basis of Claim: Beneficial Use

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do \_\_\_\_\_ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: \_\_\_\_\_

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s) \_\_\_\_\_

[Signature] 17/May/07  
Date:

State of Idaho )

County of Jefferson )

SS.

Subscribed and sworn (or affirmed) before me this

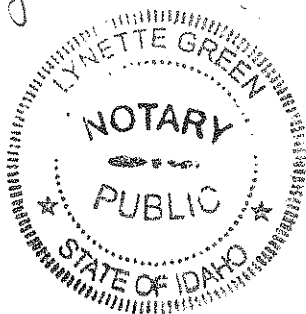
of May 17 2007

Lynette Green

Notary Public

Residing at Jefferson County

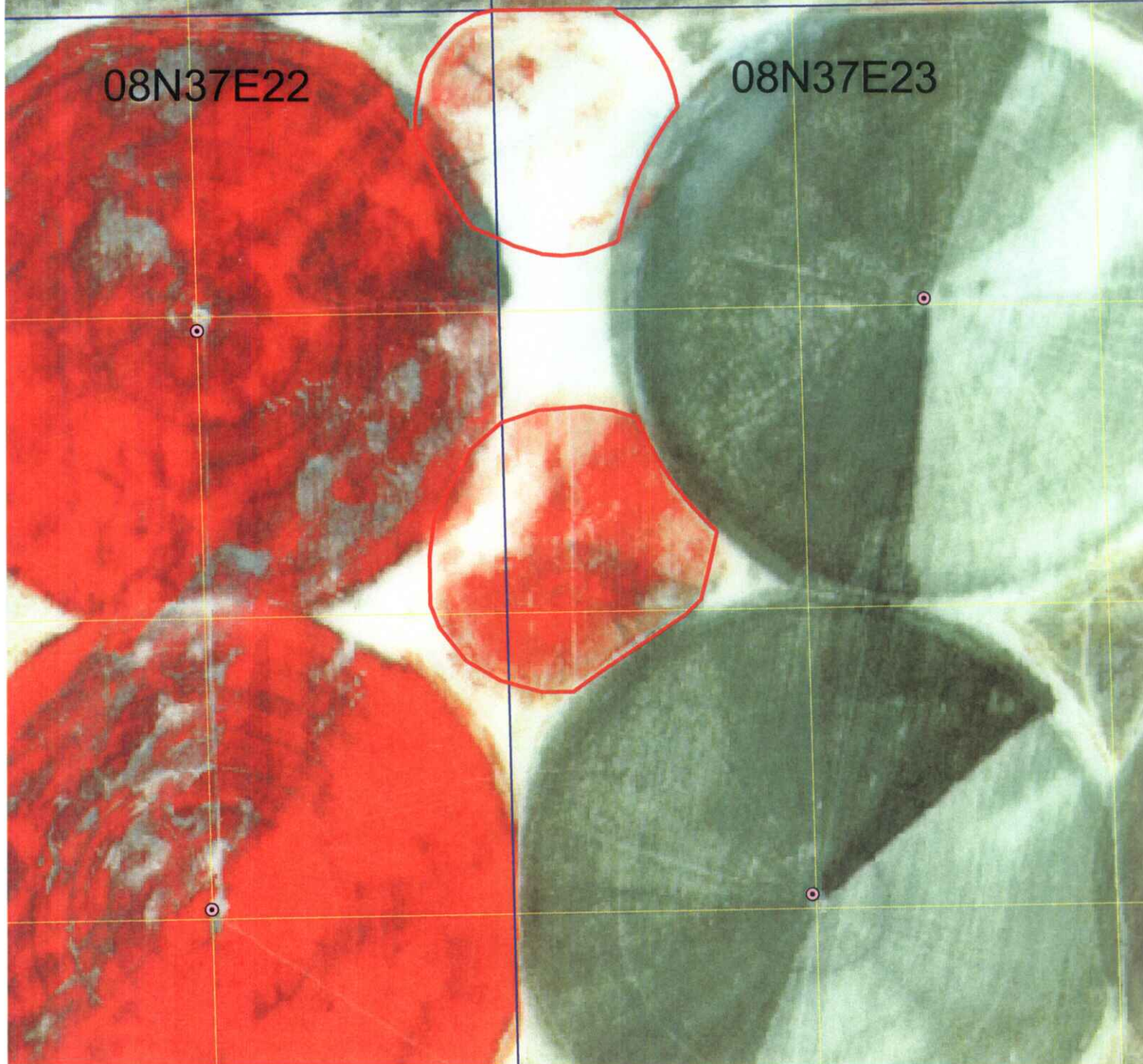
My commission Expires 2/10/2010



# 1987/88 Aerial Photography

08N37E22

08N37E23



GENERAL AFFIDAVIT

State of Idaho  
County of Jefferson

BEFORE ME, the undersigned Notary,

Lynette Green, on this 17 day of May,  
2007, personally appeared Blair M. Walker, known to me to be a  
credible person and of lawful age, who being by me first duly sworn, on his oath,  
deposes and says:

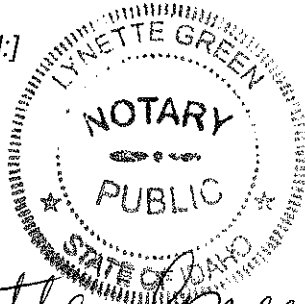
We initially installed the irrigation systems on this land prior to the 1981 irrigation  
season. The attached fixed asset listing shows the purchase of the irrigation systems  
installed on this property and adjacent property in 1980-1981. (see highlighted items)  
The property was purchased in 1980. The area has been under irrigation since that time.

Blair M. Walker

Blair M. Walker  
8055 N. 5<sup>th</sup> West  
Idaho Falls, ID 83401

Subscribed and sworn to before me, this 17<sup>th</sup> day of May, 2007

(Notary Seal:)



Lynette Green  
Lynette Green

NOTARY PUBLIC

My commission expires: 2/10/2010, ~~2007~~

Asset Depreciation Short Report - Sorted by - A/C#

Company: WALKER FARMS

Method: 4 - BOOK

Range: 1522 - PIVOTS & IRRIGATION EQUIP - 1522 - PIVOTS &

Std Conv Applied

Year End: 12/31/07

File: S:\AKDATA\WALKFARM

Include: All assets

Page: 1

Date: 05/17/07

Time: 16:31:51

| Date Acq                                     | Description                        | Sort Code #2 | Cost       | Sec. 179 | Depr Basis | Includes Section 179 |           |            |
|----------------------------------------------|------------------------------------|--------------|------------|----------|------------|----------------------|-----------|------------|
|                                              |                                    |              |            |          |            | Beg A/Depr           | Curr Depr | End A/Depr |
| ASSET A/C#: 1522 - PIVOTS & IRRIGATION EQUIP |                                    |              |            |          |            |                      |           |            |
| 01/01/57                                     | PUMPS                              |              | 116.00     | 0.00     | 116.00     | 116.00               | 0.00      | 116.00     |
| 01/01/66                                     | HEADGATE                           |              | 590.00     | 0.00     | 590.00     | 590.00               | 0.00      | 590.00     |
| 01/01/68                                     | IRR SYSTEM                         |              | 75,911.65  | 0.00     | 75,911.65  | 75,911.65            | 0.00      | 75,911.65  |
| 01/01/70                                     | PUMP                               |              | 217.10     | 0.00     | 217.10     | 217.10               | 0.00      | 217.10     |
| 01/01/71                                     | IRRIGATION SYSTEM                  |              | 16,206.44  | 0.00     | 16,206.44  | 16,206.44            | 0.00      | 16,206.44  |
| 01/01/71                                     | 1/2 INT SPRINK SYSTEM              |              | 4,364.00   | 0.00     | 4,364.00   | 4,364.00             | 0.00      | 4,364.00   |
| 01/01/72                                     | IRR SYSTEM                         |              | 6,955.99   | 0.00     | 6,955.99   | 6,955.99             | 0.00      | 6,955.99   |
| 01/01/72                                     | 450 HP PUMP                        |              | 14,000.00  | 0.00     | 14,000.00  | 14,000.00            | 0.00      | 14,000.00  |
| 01/01/74                                     | (4) INJECTION PUMPS                |              | 1,631.33   | 0.00     | 1,631.33   | 1,631.33             | 0.00      | 1,631.33   |
| 01/01/74                                     | SPRINKLER - PIVOT                  |              | 54,028.98  | 0.00     | 54,028.98  | 54,028.98            | 0.00      | 54,028.98  |
| 01/01/75                                     | SPRINKLER SYSTEM                   |              | 50,000.00  | 0.00     | 50,000.00  | 50,000.00            | 0.00      | 50,000.00  |
| 03/01/78                                     | IRRIGATION SYSTEMS                 |              | 58,494.65  | 0.00     | 58,494.65  | 58,494.65            | 0.00      | 58,494.65  |
| 06/01/79                                     | 600 HP PUMP                        |              | 12,000.00  | 0.00     | 12,000.00  | 12,000.00            | 0.00      | 12,000.00  |
| 08/01/79                                     | IRRIGATION SYSTEM                  |              | 160,000.00 | 0.00     | 160,000.00 | 160,000.00           | 0.00      | 160,000.00 |
| 10/01/79                                     | STEEL MAINLINE                     |              | 32,218.00  | 0.00     | 32,218.00  | 32,218.00            | 0.00      | 32,218.00  |
| 10/18/79                                     | PUMP                               |              | 700.93     | 0.00     | 700.93     | 700.93               | 0.00      | 700.93     |
| 05/01/80                                     | 12 PUMPS                           |              | 260,000.00 | 0.00     | 260,000.00 | 260,000.00           | 0.00      | 260,000.00 |
| 05/01/80                                     | 2KA:13 SPRINKLER SYSTEMS.          |              | 390,000.00 | 0.00     | 390,000.00 | 390,000.00           | 0.00      | 390,000.00 |
| 05/01/80                                     | OLD CIRCLE SYSTEM                  |              | 10,000.00  | 0.00     | 10,000.00  | 10,000.00            | 0.00      | 10,000.00  |
| 06/23/80                                     | PUMP MAINLINE & 46 HANDLINES       |              | 145,000.00 | 0.00     | 145,000.00 | 145,000.00           | 0.00      | 145,000.00 |
| 08/12/80                                     | 46EA STAND & END PIPES; 15 PLUGS   |              | 2,082.90   | 0.00     | 2,082.90   | 2,082.90             | 0.00      | 2,082.90   |
| 07/10/81                                     | IRRIGATIONS SYSTEM 2KA - HAMER     |              | 80,129.00  | 0.00     | 80,129.00  | 80,129.00            | 0.00      | 80,129.00  |
| 01/03/82                                     | IRRIGATION EQUIPMENT               |              | 92,419.12  | 0.00     | 92,419.12  | 92,419.12            | 0.00      | 92,419.12  |
| 04/01/82                                     | PIVOTS - RIRIE PLACE               |              | 94,312.61  | 0.00     | 94,312.61  | 93,369.38            | 943.23    | 94,312.61  |
| 08/01/82                                     | PIVOT STRANGER PLACE               |              | 101,016.85 | 0.00     | 101,016.85 | 98,659.69            | 2,357.16  | 101,016.85 |
| 06/01/83                                     | PIVOTS                             |              | 57,003.71  | 0.00     | 57,003.71  | 53,773.54            | 2,280.15  | 56,053.69  |
| 07/28/83                                     | IRRIGATION EQUIPMENT               |              | 34,781.91  | 0.00     | 34,781.91  | 32,695.08            | 1,391.28  | 34,086.36  |
| 06/13/86                                     | 2KA IRRIGATION EQUIPMENT           |              | 15,000.00  | 0.00     | 15,000.00  | 12,350.00            | 600.00    | 12,950.00  |
| 04/17/87                                     | 3 HP SP4 PUMP - RIRIE              |              | 1,775.00   | 0.00     | 1,775.00   | 1,752.81             | 22.19     | 1,775.00   |
| 04/18/87                                     | 6 X 50 MAIN                        |              | 2,025.00   | 0.00     | 2,025.00   | 1,599.75             | 81.00     | 1,680.75   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 4,200.00   | 0.00     | 4,200.00   | 3,920.00             | 210.00    | 4,130.00   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 10/01/89                                     | PUMP                               |              | 9,097.73   | 0.00     | 9,097.73   | 7,846.85             | 454.89    | 8,301.74   |
| 03/03/90                                     | NEW PUMP ON REEDS                  |              | 15,839.50  | 0.00     | 15,839.50  | 13,331.66            | 791.98    | 14,123.64  |
| 03/03/90                                     | PIVOT CONVERSIONS                  |              | 17,850.00  | 0.00     | 17,850.00  | 12,019.00            | 714.00    | 12,733.00  |
| 06/22/90                                     | LINEARS ON WRIGHTS & STANGERS      |              | 229,514.00 | 0.00     | 229,514.00 | 152,244.29           | 9,180.56  | 161,424.85 |
| 03/12/91                                     | MAINLINE @ THEIDES                 |              | 35,240.40  | 0.00     | 35,240.40  | 22,318.98            | 1,409.62  | 23,728.60  |
| 05/29/91                                     | 5 CYL DIESEL PUMP (LINEAR/THEIDES) |              | 3,750.00   | 0.00     | 3,750.00   | 2,937.50             | 187.50    | 3,125.00   |
| 06/25/91                                     | LINDSAY LINEAR (THEIDES)           |              | 67,654.00  | 0.00     | 67,654.00  | 42,170.99            | 2,706.16  | 44,877.15  |
| 06/25/91                                     | LINDSAY LINEAR (THEIDES)           |              | 67,654.00  | 0.00     | 67,654.00  | 42,170.99            | 2,706.16  | 44,877.15  |
| 06/26/91                                     | THEIDES LINIERS SUPPLIES & LABOR   |              | 12,134.60  | 0.00     | 12,134.60  | 7,563.84             | 485.38    | 8,049.22   |
| 12/31/92                                     | ADD. EXP - HANDLINES INSTALLED     |              | 15,901.10  | 0.00     | 15,901.10  | 11,197.09            | 795.06    | 11,992.15  |
| 10/25/93                                     | VALMONT LINEAR W/DEUTZ ENGINE      |              | 32,750.00  | 0.00     | 32,750.00  | 17,357.50            | 1,310.00  | 18,667.50  |
| 11/19/93                                     | VALLEY 1/2 MILE LINEAR W/JD ENGINE |              | 23,900.00  | 0.00     | 23,900.00  | 12,587.33            | 956.00    | 13,543.33  |
| 11/19/93                                     | VALLEY 1/2 MILE LINEAR W/JD ENGINE |              | 23,900.00  | 0.00     | 23,900.00  | 12,587.33            | 956.00    | 13,543.33  |
| 08/08/94                                     | LANDA ENGINE SN P0894-8163         |              | 3,774.75   | 0.00     | 3,774.75   | 2,343.52             | 188.74    | 2,532.26   |
| 03/06/96                                     | DEUTZ ENG. AND CORNWELL PUMP       |              | 11,000.00  | 0.00     | 11,000.00  | 5,958.33             | 550.00    | 6,508.33   |
| 04/04/96                                     | ROUTE POWER UNDERGROUND            |              | 41,208.00  | 0.00     | 41,208.00  | 17,719.44            | 1,648.32  | 19,367.76  |
| 07/09/96                                     | BUTIKOFER LINEARS                  |              | 251,410.96 | 0.00     | 251,410.96 | 105,592.62           | 10,056.44 | 115,649.06 |
| 05/23/97                                     | Stanger/Reed Linears               |              | 470,000.00 | 0.00     | 470,000.00 | 181,733.33           | 18,800.00 | 200,533.33 |
| 05/31/97                                     | Lenear conversion and part         |              | 10,990.24  | 0.00     | 10,990.24  | 4,249.56             | 439.61    | 4,689.17   |
| 08/08/98                                     | STANGER LINEARS                    |              | 329,021.67 | 0.00     | 329,021.67 | 110,770.65           | 13,160.87 | 123,931.52 |
| 05/09/00                                     | 1200 AMP PHASELINER BUTIKOFER      |              | 2,716.86   | 0.00     | 2,716.86   | 1,811.26             | 271.69    | 2,082.95   |
| 05/09/00                                     | 400 AMP PHASELINER BUTIKOFER       |              | 2,716.86   | 0.00     | 2,716.86   | 1,811.26             | 271.69    | 2,082.95   |
| 01/16/01                                     | 600 HP GE MOTOR S/N 6328P24        |              | 16,000.00  | 0.00     | 16,000.00  | 4,800.00             | 800.00    | 5,600.00   |

SPECIAL POWER OF ATTORNEY  
(Duplicate Originals)

RECEIVED

FEB 28 2001

Department of Water Resources  
Boise, Idaho

I, Roland L. (Von) Walker of Jefferson County, State of Idaho, designate and appoint Blair M. Walker of Bonneville County, State of Idaho, as my special attorney in fact and agent (subsequently called "agent") to act in my name and for my benefit to the extent and as specifically provided hereinafter. I grant to my agent full power and authority to do everything necessary in exercising any and all of the powers specifically granted as fully as I might or could do if personally present and fully competent, hereby ratifying and confirming all that my agent shall lawfully do or cause to be done by virtue of this special power of attorney and the powers herein specifically granted.

1. Special Grant of Power

My agent shall have the power to exercise and perform those specific acts described hereinafter, without limitation, but only as specifically enumerated in this instrument. My agent shall have the power to do and perform all matters, transacts all business, and make, execute and acknowledge all contracts, leases, assignments, assurances, and instruments of every kind which may be requisite or proper to effectuate only those specific purposes of this special power of attorney as described hereinafter, excepting Blair M. Walker shall have no authority to execute on my behalf real property mortgages, real property trust deeds, and real property conveyances and deeds.

2. Specific Powers

With the sole purpose of limiting the power and authority conferred upon my agent by this instrument, my agent shall have and may exercise only the following specific powers:

(a) To manage, administer, operate, and regulate the business operation of Roland L. (Von) Walker d/b/a Walker Farms and Walker Cattle. Such shall include the right to lease, grant, sell, purchase, finance or mortgage farm equipment, implements, and any and all motor vehicles from or to any person or entity, including those presently owned by, titled, to be owned by, or to be titled in my name or in the name of Walker Farms or Walker Cattle.

(b) To collect and receive any money, property, debts or claims whatsoever, as are now or shall hereafter become due, owing and payable or belonging to Walker Farms or Walker Cattle.

(c) To incur indebtedness on my behalf for the purposes of Walker Farms or Walker Cattle. Such shall include the right to execute contracts for the purchase of seed, fertilizers, pesticides, herbicides, and other chemicals for the ordinary and necessary purposes of Walker Farms or Walker Cattle, including the right to execute security agreements and financing statements as may be required by such vendors to encumber the crops or livestock of Walker Farms or Walker Cattle in order to secure the repayment of such indebtedness.

(d) To sign any application, effectuate coverage, and the continuation of coverage for real property or personal property insurance for Walker Farms or Walker Cattle. Further, to execute any and all other papers that may be necessary for that purpose and for the continuation of such insurance; and also to cancel and surrender any policy that he may obtain and on such canceling, or the expiration thereof, to receive any dividend, return premium or deposit, that may be due. Also, to pay all amounts due from me for insurance.

3. Revocability.

This power of attorney is revocable, provided, that insofar as any governmental agency, bank, trust company, insurance company, transfer agent, or other person shall rely upon this power, this power may be revoked only by a notice in writing executed by me or my agent and delivered to such

person or institution. This power of attorney shall terminate automatically upon my death and the appointment by a court of competent jurisdiction of a personal representative as allowed by my will or by law.

4. Interpretation.

This instrument is to be construed and interpreted as a special power of attorney. The enumeration of specific powers herein is intended to limit or restrict the powers herein granted to my agent.

5. Disability of Principal.

This Power of Attorney SHALL be affected by my subsequent disability or incapacity. In the event of my disability or incapacity, this special power of attorney shall be void and held for naught.

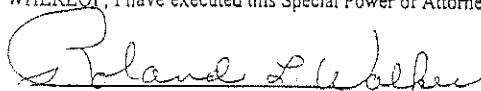
6. Governing Law.

This Special Power of Attorney is executed and delivered in the State of Idaho and the laws of the State of Idaho shall govern all questions as to the validity of this power and as to the construction of its provisions.

7. Counterparts and Photographic Copies.

This Special Power of Attorney is executed in two (2) counterparts. Each executed counterpart and any photographic copy of this Special Power of Attorney shall have the force and effect of the original.

IN WITNESS WHEREOF, I have executed this Special Power of Attorney this 1<sup>st</sup> day of August, 1996.

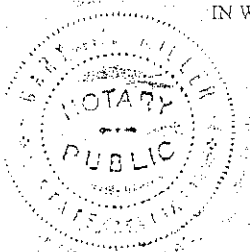
  
ROLAND L. (VON) WALKER

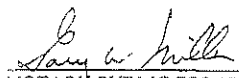
INDIVIDUAL ACKNOWLEDGMENT

STATE OF IDAHO            )  
                                  )::SS  
County of Bonneville    )

On this 1<sup>st</sup> day of August 1996, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared Roland L. (Von) Walker, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand the day and year first above written.



  
\_\_\_\_\_  
NOTARY PUBLIC FOR IDAHO  
Residing at: FRITH, ID.  
Commission Expires: 8-5-97