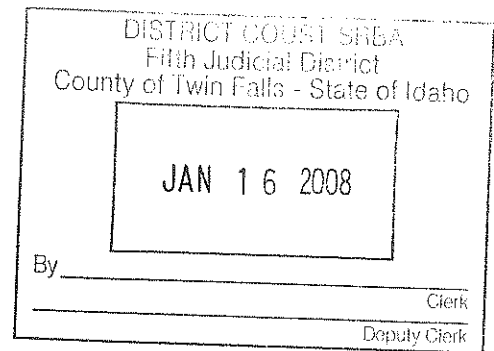




**IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS**

In Re SRBA) **Subcase 24-4015**
) **(J.R. Simplot Co.)**
Case No. 39576)
) **SPECIAL MASTER REPORT**
)

Findings of Fact

The Director of the Idaho Department of Water Resources filed his *Director's Report, Irrigation & Other Uses, Reporting Area 14, IDWR Basin 24* on November 21, 2006. The Director recommended the claim to J. R. Simplot Company, c/o Terry L. Uhling, 999 Main Street, Suite 1300, P.O. Box 27, Boise, Idaho, 83707, for 5 cfs from Crow Creek for recreation use and to irrigate 142 acres in Caribou County from April 15 to October 31 with a priority date of January 26, 1903, based on beneficial use.

The Company filed an *Objection* on January 11, 2007, objecting to points of diversion and place of use. IDWR filed an *Amended Director's Report* on November 26, 2007, recommending 2.96 cfs and irrigation of 32.1 acres. No one objected.

Conclusions of Law

J.R.Simplot Company is entitled to a partial decree adjudicating a water right as described in the *Amended Director's Report* and the attached *Special Master Recommendation for Partial Decree for Water Right 24-4015*.

DATED January 16, 2008.


TERRENCE A. DOLAN
Special Master
Snake River Basin Adjudication

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)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
) Water Right 24-04015

NAME AND ADDRESS: J R SIMPLOT CO
C/O TERRY T UHLING
999 MAIN STREET SUITE 1300
PO BOX 27
BOISE, ID 83707

SOURCE: CROW CREEK TRIBUTARY: SALT RIVER

QUANTITY: 2.96 CFS

PRIORITY DATE: 01/26/1903

POINT OF DIVERSION: T09S R46E S21 NWNESW Within Caribou County
S22 NENWSE
SENENW
SWSWNW

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	04-15 TO 10-15	0.96 CFS
	Recreation	01-01 TO 12-31	2.00 CFS
			297.50 AFY

PLACE OF USE: Irrigation Within Caribou County
T09S R46E S15 SESW 7.4 SWSE 10.0
S22 NWNE 2.4 NENW 9.1
NWNW 3.2
32.1 Acres Total

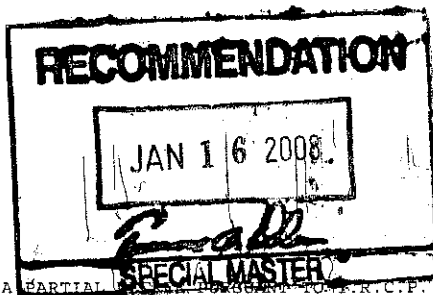
Recreation Within Caribou County
T09S R46E S21 NESW NESE
NWSE
S22 SWNW NESW
NWSW

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. I.C. SECTION 42-1412(6).

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
Fifth Judicial District
County of Twin Falls - State of Idaho

JAN 16 2008

By _____
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 SRBA)
Case No. 39576)
_____)

CERTIFICATE OF MAILING

Water Right(s): 24-04015

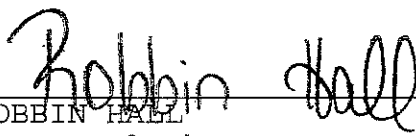
CERTIFICATE OF MAILING

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 January 16, 2008, with sufficient first-class postage prepaid to the following:

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

J R SIMPLOT CO
C/O TERRY T UHLING
999 MAIN STREET SUITE 1300
PO BOX 27
BOISE, ID 83707
Phone: 208-336-2110

J R SIMPLOT CO
PO BOX 27
BOISE, ID 83707
Phone: 208-336-2210


ROBBIN HALL
Deputy Clerk

CERTIFICATE OF MAILING

PAGE 1
01/16/08

DISTRICT COURT-SRBA Fifth Judicial District County of Twin Falls - State of Idaho	
JAN 16 2008	
By _____	Clerk 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 SRBA)
)
Case No. 39576)
)
_____)

NOTICE OF ISSUANCE OF
SPECIAL MASTER'S
RECOMMENDATION

Water Right(s): 24-04015

On January 16, 2008, 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 January 16, 2008.


ROBBIN HALL
Deputy Clerk