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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

Case No. 39576

) **Consolidated Subcase 00-92026**

) **IDAHO POWER COMPANY'S**
) **STATEMENT OF COMMON**
) **ISSUES FOR RESOLUTION IN**
) **CONSOLIDATED**
) **PROCEEDINGS**

The Idaho Power Company ("Idaho Power"), pursuant to the Court's Order of May 22, 2008, hereby submits its Statement of Common Issues for resolution in these consolidated proceedings.

Idaho Power maintains that the Court can resolve the following issue in this consolidated subcase:

Other than legal abandonment or forfeiture, can historic practice regarding use or administration of a water right, including the absence of a call in the past, deny a party's right to enforce a senior priority?

Respectfully submitted,

DATED: June 3, 2008

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CERTIFICATE OF MAILING

I certify that on June 3, 2008, I fax-filed the original and served copies of this, **IDAHO POWER COMPANY'S STATEMENT OF COMMON ISSUES FOR RESOLUTION IN CONSOLIDATED PROCEEDINGS** on each of the following persons via United States mail:

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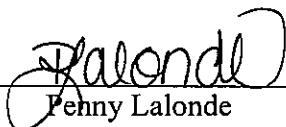
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