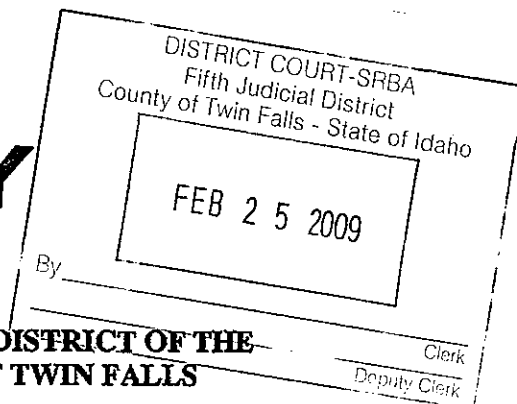


RECEIVED

FEB 26 2009

DEPARTMENT OF
WATER RESOURCES

COPY



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

) Subcase Nos. 02-2139

) STANDARD FORM 5

) STIPULATED ELEMENTS OF A
) WATER RIGHT

This form is used to report the stipulated elements of one water right acquired under state law and/or one federal reserved water right. Submission of this form will not automatically result in the issuance of a partial decree. The Presiding Judge or Special Master will conduct any hearing necessary to determine whether the facts, data, expert opinions and law support the issuance of a partial decree for the water right.

The parties agree that the Snake River Basin Adjudication Court has jurisdiction of the parties and subject matter to enter a partial decree for this water right; that they have been served with sufficient process, according to the law; and that they have appeared, prosecuted, and defended their positions with regard to this water right dispute.

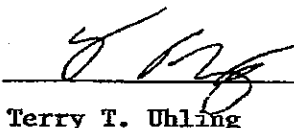
The parties and IDWR agree and stipulate that the elements of this water right should be described per the attached. The parties and IDWR have further indicated their concurrence by initialing each of the attached pages.

CLAIMANT:

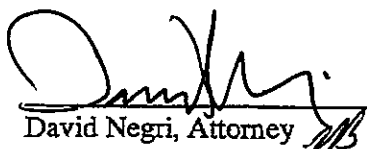
J.R. Simplot Company

OBJECTOR:

United States of America
Bureau of Land Management


Terry T. Uhling
Senior Vice President,
Secretary and General Counsel

2-18-08
Date


David Negri, Attorney

2/19/09
Date

STANDARD FORM 5 - 02-2139

02/05/2009

IDAHO DEPARTMENT OF WATER RESOURCES
RECOMMENDED WATER RIGHTS ACQUIRED UNDER STATE LAW

RIGHT NUMBER: 2-2139

NAME AND ADDRESS: J R SIMPLOT CO
C/O TERRY UHLING
999 MAIN ST STE 1300
PO BOX 27
BOISE ID 83707

SOURCE: SNAKE RIVER

TRIBUTARY: COLUMBIA RIVER

QUANTITY: 0.120 CFS

THIS RT. WHEN COMBINED WITH RTS. 02-2053, 02-2118 & 02-0076 SHALL
NOT EXCEED 4.94 CFS.

PRIORITY DATE: 03/05/1957

POINT OF
DIVERSION:

T04S R02E S36 NENENE Lot 1 Within ELMORE County

PURPOSE AND
PERIOD OF USE:

PURPOSE OF USE

PERIOD OF USE

QUANTITY

IRRIGATION

03/01 11/15

0.120 CFS

PLACE OF USE: IRRIGATION in ELMORE County

T04S R02E S25 NWSW 6.00

6 ACRES TOTAL

Use of this right with Right No. 2-2118 is limited to the irrigation of a
combined total of 64 acres in a single irrigation season.

Place of use does not include federal public lands.

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. Section 42-1412(6), Idaho
Code.

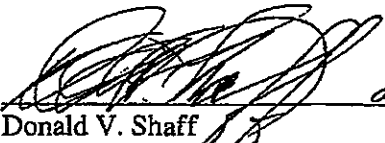
EXPLANATORY MATERIAL: BASIS OF CLAIM - License

The following rights are also diverted through point of diversion described
above: 2-76, 2-2053, and 2-2118.

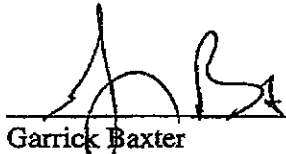
Right includes accomplished change in place of use pursuant to Section
42-1425, Idaho Code.

Place of use is within the area served by Snake River Irrigation District.

IDWR Concurrence:


Donald V. Shaff
Adjudication Bureau Chief

2-13-09
Date


Garrick Baxter
Deputy Attorney General

2/13/09
Date

CERTIFICATE OF MAILING

I certify that on February 24, 2009, I mailed the original and copies of this form, including all attachments, to the following persons by mailing the original and/or copies, postage prepaid and addressed as follows:

1. Original to:

Clerk of the District Court
Snake River Basin Adjudication
253 Third Avenue North
P. O. Box 2707
Twin Falls, Idaho 83303-2707

2. Copies to:

J R SIMPLOT COMPANY
Represented by:
Terry Uhling
J R SIMPLOT COMPANY
999 MAIN ST STE 1300
PO BOX 27
BOISE, ID 83707-0027

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

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

Debrae Kramer
Signature of person or attorney mailing the form