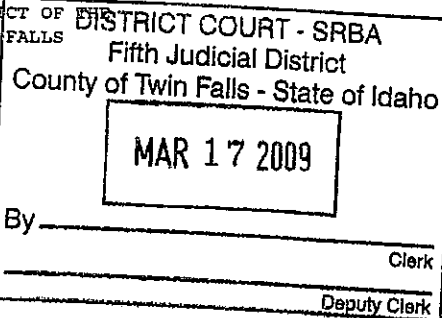


IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS



In Re SRBA)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 63-05038

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

SOURCE: GROUND WATER

QUANTITY: 1.34 CFS
877.10 AFY

This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.5 afa per acre at the field headgate for irrigation of the lands herein. The rights listed below are limited to a total combined diversion rate of 12.48 cfs and a total combined annual diversion volume of 5779.7 AF. Combined Right Nos.: 63-4968, 63-5036, 63-5038, 63-5039, 63-2731, 63-5037, 63-21537, 63-21541 and 63-7678.

PRIORITY DATE: 07/20/1944

POINT OF DIVERSION: T04N R03W S18 LOT 8 (SWSW) Within Canyon County
SESW
NWSE
S19 SENE
NESE
NWSE
S20 NESW
NWSW
NWSW

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
Irrigation		03-01 TO 11-15	1.34 CFS
			301.50 AFY
Industrial		01-01 TO 12-31	1.34 CFS
			575.60 AFY

Industrial use is for food processing plant.

PLACE OF USE: Irrigation Within Canyon County

T04N R03W S07 LOT 6	(SWSW) 7.0	LOT 7	(SESW) 3.0
S17 LOT 7	(NESW) 9.0	LOT 6	(NWSW) 5.0
	SWSW 21.0		SESW 34.0
S18 LOT 3	(NWNW) 14.0	LOT 4	(NENW) 31.0
LOT 5	(NWNW) 35.0	LOT 6	(SNNW) 29.0
	SESW 33.0		NESW 3.0
	NESE 1.0		NWSE 12.0
	SESE 26.0		
S19	NENE 30.0		NENW 24.0
LOT 1	(NWNW) 25.0	LOT 2	(SNNW) 31.0
	SESW 25.0		
S20	NENW 36.0		NWNW 20.0
	SNNW 25.0		SESW 32.0
R04W S12	NESE 1.0	LOT 10	(NESE) 2.0
	SESE 1.0	LOT 10	(SESE) 31.0
S13	NENE 34.0		NWNE 35.0
	SWNE 31.0		SENE 33.0

SRBA Partial Decree Pursuant to I.R.C.P. 54(b) (continued)

PLACE OF USE (continued)

		SWNW 30.0	SESW 26.0
		NESW 34.0	NWSW 28.0
		SWSW 27.0	SESW 30.0
		SWSE 33.0	SESE 30.0
	S24	NENE 7.0	SENE 9.0
	933.0 Acres Total		
Industrial			Within Canyon County
T04N R03W S07 LOT 6	(SWSW)	LOT 7	(SESW)
S17 LOT 7	(NESW)	LOT 6	(NWSW)
	SWSW		SESW
S18 LOT 3	(NWNE)	LOT 4	(NENW)
LOT 5	(NWNW)	LOT 6	(SWNW)
	SESW		NESW
	NESE		NESE
	NWSE		SESE
S19	NENE		NWNE
	SWNE		SENE
	NENW	LOT 1	(NWNW)
LOT 2	(SWNW)		SESW
	NESE		NWSE
S20	NENW		NWNW
	SWNW		SESW
	NWSW		
R04W S12	NESE	LOT 10	(NESE)
	SESE	LOT 10	(SESE)
S13	NENE		NWNE
	SWNE		SENE
	SWNW		SESW
	NESW		NWSW
	SWSW		SESW
	SWSE		SESE
S24	NENE		NWNE
	SWNE		SENE

This right is limited to the irrigation of 67 acres within the place of use described above in a single irrigation season. The place of industrial use authorized by this right includes land upon which wastewater may be applied for irrigation purposes to satisfy water quality requirements. Water diverted under this right for industrial purposes shall not be used for irrigation unless the water is first used in the industrial facility as authorized by this water right.

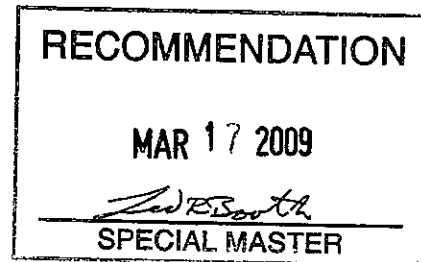
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

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



RECEIVED

MAR 18 2009

DEPARTMENT OF
WATER RESOURCES

DISTRICT COURT - SRBA
Fifth Judicial District
County of Twin Falls - State of Idaho

MAR 17 2009

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

) SPECIAL MASTER'S REPORT
)
) FINDINGS OF FACT AND
) CONCLUSIONS OF LAW
)
) FOR WATER RIGHTS 63-02731,
) 63-04968, 63-05036, 63-05037, 63-05038,
) 63-05039, 63-21557, and 63-21598

I. FINDINGS OF FACT

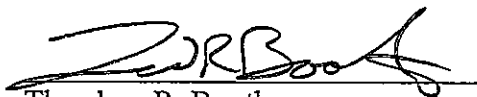
Notices of claim were filed for the above-captioned water rights pursuant to I.C. § 42-1409. The Director of the State of Idaho Department of Water Resources (IDWR) examined the water system for this reporting area. The *Director's Report* contained a recommendation for the elements of water right 63-02731, and recommended the remainder to be disallowed.

On June 14, 2007, the claimant of the water rights, the J.R. Simplot Company, through its attorney Terry T. Uhling, filed objections to the *Director's Report*. On March 9, 2009 the parties filed a *Standard Form 5 – Stipulated Elements of a Water Right* in each of the subcases, which resolved the objections. The Idaho Department of Water Resources concurred with the stipulations.

II. CONCLUSIONS OF LAW

Therefore based on the file and record herein and pursuant to the *Standard Forms 5*, IT IS RECOMMENDED that water rights 63-02731, 63-04968, 63-05036, 63-05037, 63-05038, 63-05039, 63-21557, and 63-21598 be decreed with the elements as set forth in the attached *Recommendations for Partial Decrees Pursuant to I.R.C.P. 54(b)*.

Dated March 17, 2009


Theodore R. Booth
Special Master
Snake River Basin Adjudication

Fifth Judicial District
County of Twin Falls - State of Idaho

MAR 17 2009

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

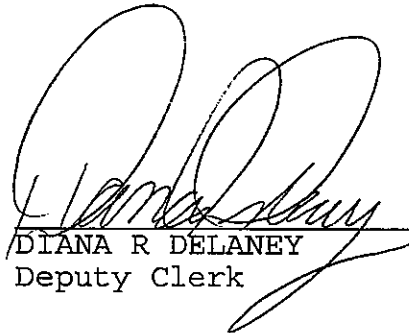
Water Right(s): 63-02731
63-04968 63-05036 63-05037
63-05038 63-05039 63-21557
63-21598

On March 17, 2009, Special Master THEODORE R. BOOTH issued a SPECIAL MASTER'S RECOMMENDATION for the above subcase(s) pursuant to SRBA Administrative Order 1 (AO1), Section 13a.

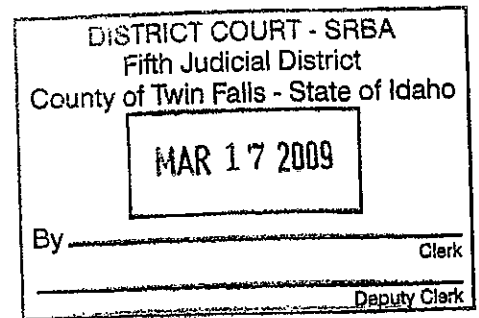
Pursuant to SRBA Administrative Order 1, Section 13a, any party to the adjudication including parties to the subcase, may file a Motion to Alter or Amend on or before the 28th day of the next month.

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 March 17, 2009.



DIANA R DELANEY
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)
_____)

CERTIFICATE OF MAILING

Water Right(s): 63-02731
63-04968 63-05036 63-05037
63-05038 63-05039 63-21557
63-21598

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 March 17, 2009, with sufficient first-class postage prepaid to the following:

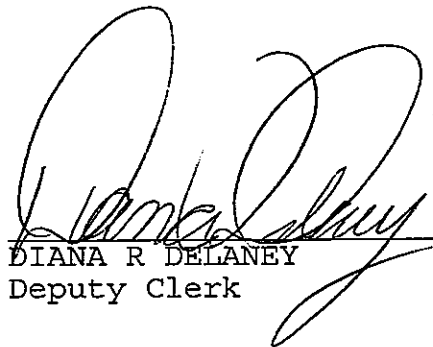
DIRECTOR OF IDWR
PO BOX 83720
BOISE, ID 83720-0098

J R SIMPLOT COMPANY
Represented by:
GRAY A YOUNG
J R SIMPLOT COMPANY
999 MAIN ST STE 1300
PO BOX 27
BOISE, ID 83707-0027
Phone: 208-336-2110

CERTIFICATE OF MAILING

PAGE 1
03/17/09

J R SIMPLOT COMPANY
Represented by:
TERRY T UHLING
J R SIMPLOT COMPANY
999 MAIN ST STE 1300
PO BOX 27
BOISE, ID 83707-0027
Phone: 208-336-2110



DIANA R DELANEY
Deputy Clerk