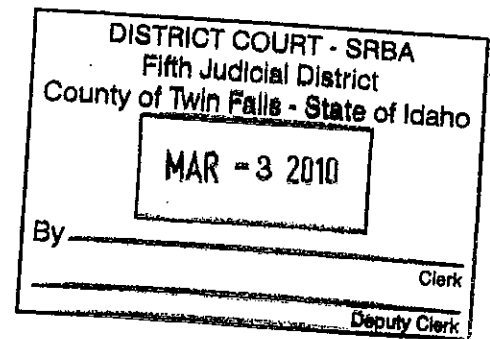


RECEIVED

MAR 04 2010

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

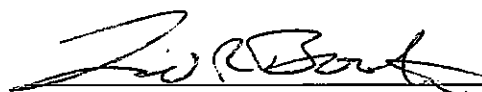
Case No. 39576

) SPECIAL MASTER'S REPORT AND
) RECOMMENDATION RE: MOTION
) TO SET ASIDE PARTIAL DECREES
)
) FOR WATER RIGHTS 67-02110,
) 67-02244, 67-02313, 67-07009, and 67-
) 07718

Partial Decrees were issued for the above-captioned water rights on September 30, 2009. On October 14, 2009, the current owner of these water rights, Walker Plow Ltd Partnership LLP filed a *Standard Form 1* objection, which was treated by the Court as a motion to set aside the previously issued *Partial Decrees*. A hearing on the *Motion* was held on November 17, 2009. Based upon the comments of the participants at the hearing, and upon the matters set forth in the attachments to the motion, this Special Master finds that the claimant has satisfied the criteria set forth in I.R.C.P. 60(b), and that the SRBA District Court should set aside the previously issued *Partial Decrees* and issue amended partial decrees as recommended herein. In anticipation of the issuance of amended partial decrees, *Amended Director's Reports* were filed by IDWR on December 23, 2009. Notice of the issuance of the *Amended Director's Reports* was published on the Court's docket sheet in January 2010, with an objection period ending January 28, 2010. No objections were filed to the *Amended Director's Reports*, and the time for objecting has expired.

Therefore based on the file and record herein, IT IS RECOMMENDED that the SRBA District Court issue amended partial decrees for water rights 67-02110, 67-02244, 67-02313, 67-07009, and 67-07718 with the elements as set forth in the attached *Recommendations for Partial Decree Pursuant to I.R.C.P. 54(b)*.

Dated March 3, 2010


Theodore R. Booth
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)
Case No. 39576)
PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR
Water Right 67-02110

NAME AND ADDRESS: WALKER PLOW LTD
PARTNERSHIP LLP
PO BOX 650
QUEEN CREEK, AZ 85242

SOURCE: JENKINS CREEK TRIBUTARY: SNAKE RIVER

QUANTITY: 1.56 CFS

PRIORITY DATE: 08/10/1916

POINT OF DIVERSION: T11N R06W S13 SENESW Within Washington County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-01 TO 11-15	1.56 CFS

PLACE OF USE:	Irrigation	Within Washington County
	T11N R06W S13	SWNW 40.0 SENW 16.0
		NESW 9.3 NWSW 20.0
	S14	SENE 15.0 NESE 7.1
	107.4 Acres Total	

The rights listed below are limited to the irrigation of a combined total of 246.3 acres in a single irrigation season. Combined Right Nos.: 67-2110, 67-2244, 67-2313.

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.

Eric J. Wildman
Presiding Judge of the
Snake River Basin Adjudication

RECOMMENDATION

MAR - 3 2010

[Signature]
SPECIAL MASTER

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)
)

PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR

Water Right 67-02244

NAME AND ADDRESS: WALKER PLOW LTD
PARTNERSHIP LLP
PO BOX 650
QUEEN CREEK, AZ 85242

SOURCE: GROUND WATER

QUANTITY: 0.93 CFS
479.60 AFY

PRIORITY DATE: 09/30/1954

POINT OF DIVERSION: T11N R06W S14 SESE Within Washington County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-01 TO 11-15	0.93 CFS
			479.60 AFY

PLACE OF USE:	Irrigation		Within Washington County
	T11N R06W S13	SWNW 7.3	NESW 31.0
		NWSW 40.0	SWSW 30.0
		SESW 2.8	NWSE 5.5
	S14	SENE 3.4	NESE 24.0
		SESE 36.0	
	180.0 Acres Total		

The rights listed below are limited to the irrigation of a
combined total of 246.3 acres in a single irrigation season.
Combined Right Nos.: 67-2110, 67-2244, 67-2313.

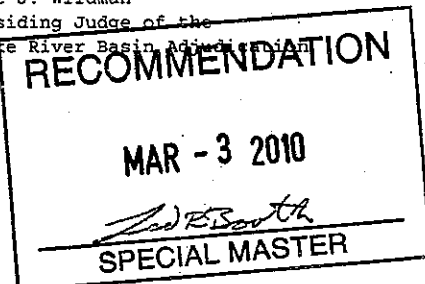
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

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.

Eric J. Wildman
Presiding Judge of the
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)
)
Case No. 39576)
_____)

PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR
Water Right 67-02313

NAME AND ADDRESS: WALKER PLOW LTD
PARTNERSHIP LLP
PO BOX 650
QUEEN CREEK, AZ 85242

SOURCE: GROUND WATER

QUANTITY: 1.51 CFS
479.30 AFY

PRIORITY DATE: 06/10/1963

POINT OF DIVERSION: T11N R06W S13 SWSNW Within Washington County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	04-01 TO 10-31	1.51 CFS 479.30 AFY

The use of water for irrigation under this right may begin as early as March 1 and may continue to as late as November 15, provided other elements of the right are not exceeded. The use of water before April 1 and after October 31 under this remark is subordinate to all water rights having no subordinated early or late irrigation use and a priority date earlier than the date a partial decree is entered for this right.

PLACE OF USE:	Irrigation	Within Washington County
	T11N R06W S13	SWNW 40.0 SENW 18.0 NESW 9.5 NWSW 19.0 S14 SENE 14.0 NESE 6.0
	106.5 Acres Total	

The rights listed below are limited to the irrigation of a combined total of 246.3 acres in a single irrigation season. Combined Right Nos.: 67-2110, 67-2244, 67-2313.

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).

RECOMMENDATION

MAR - 3 2010

Lee R. Booth
SPECIAL MASTER

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.

Eric J. Wildman
Presiding Judge of the
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)
)
Case No. 39576)
_____)

PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR

Water Right 67-07009

NAME AND ADDRESS: WALKER PLOW LTD
PARTNERSHIP LLP
PO BOX 650
QUEEN CREEK, AZ 85242

SOURCE: GROUND WATER

QUANTITY: 1.34 CFS

PRIORITY DATE: 05/09/1968

POINT OF DIVERSION: T11N R06W S13 SENWSE Within Washington County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	04-01 TO 11-01	1.34 CFS
			301.50 AFY

The use of water for irrigation under this right may begin as early as March 1 and may continue to as late as November 15, provided other elements of the right are not exceeded. The use of water before April 1 and after November 1 under this remark is subordinate to all water rights having no subordinated early or late irrigation use and a priority date earlier than the date a partial decree is entered for this right.

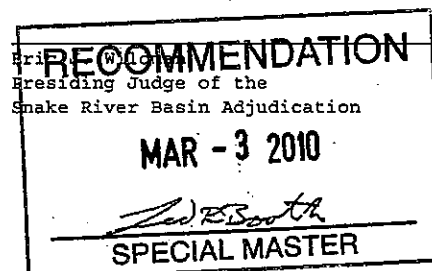
PLACE OF USE:	Irrigation	Within Washington County
	T11N R06W S13	NESW 1.0 SWSW 4.0
		SESW 30.0 NWSE 11.0
		SWSE 21.0
	67.0 Acres Total	

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.



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)
_____)

PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR
Water Right 67-07718

NAME AND ADDRESS: WALKER PLOW LTD
PARTNERSHIP LLP
PO BOX 650
QUEEN CREEK, AZ 85242

SOURCE: GROUND WATER

The right holder shall use the full allotment of appurtenant surface water rights in conjunction with groundwater diverted under this right and shall only divert groundwater under this right when water from the appurtenant surface water rights cannot be delivered to the right holder.
If the surface water right(s) appurtenant to the place of use is abandoned, forfeited, sold, transferred, leased or used on any other place of use, this right to divert ground water shall not be used without an approved transfer pursuant to Section 42-222, Idaho Code, or approval of the Department if a transfer is not required.

QUANTITY: 0.95 CFS
423.00 AFY

The rights listed below are limited to a total combined annual diversion volume of 797.0 af. Combined Right Nos.: 67-2267, 67-7009 and 67-7718.

PRIORITY DATE: 07/11/1987

POINT OF DIVERSION: T11N R06W S13 NESE Within Washington County
NWSE

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	0.95 CFS 423.00 AFY

The use of water for irrigation under this right may begin as early as March 1 provided other elements of the right are not exceeded. The use of water before March 15 is subordinate to all water rights having no subordinated early or late irrigation use and a priority date earlier than the date a partial decree is entered for this right.

PLACE OF USE:	Irrigation	Within Washington County
	T11N R06W S13	SWNE 3.0 SENE 26.0 NESW 1.0 SWSW 4.1 SESW 28.0 NESE 28.0 NWSE 25.0 SWSE 34.0 SESE 28.0

177.1 Acres Total

This right is limited to the irrigation of 94 acres within the place of use described above in a single irrigation season.

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

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

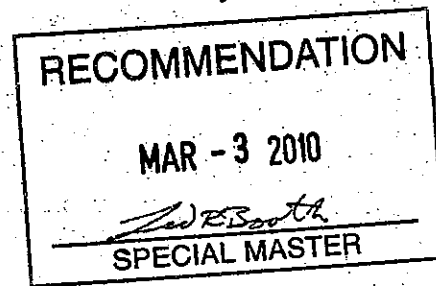
OTHER PROVISIONS (continued)

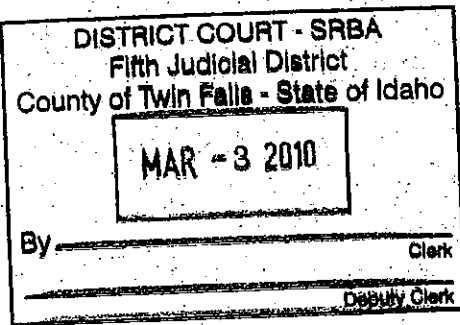
ADMINISTRATION OF THE WATER RIGHTS AS MAY BE ULTIMATELY
DETERMINED BY THE COURT AT A POINT IN TIME NO LATER THAN THE
ENTRY OF A FINAL UNIFIED DECREE. I.C. SECTION 42-1412(6).

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.

Eric J. Wildman
Presiding Judge of the
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)
Case No. 39576)
_____)

NOTICE OF ISSUANCE OF
SPECIAL MASTER'S
RECOMMENDATION

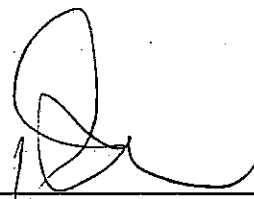
Water Right(s): 67-02110
67-02244 67-02313 67-07009
67-07718

On March 03, 2010, 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.

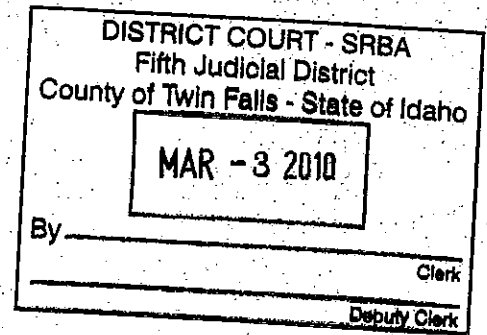
Pursuant to SRBA Administrative Order 1, Section 13a, any party
to the adjudication including parties to the subcase, may file a Motion
to Alter or Amend on or before the 28th day of the next month.

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 03, 2010.



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): 67-02110
67-02244 67-02313 67-07009
67-07718

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 03, 2010, with sufficient first-class postage prepaid to the following:

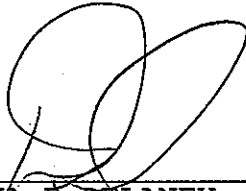
DIRECTOR OF IDWR
PO BOX 83720
BOISE, ID 83720-0098

WALKER PLOW LTD
PARTNERSHIP LLP
PO BOX 650
QUEEN CREEK, AZ 85242

WALKER PLOW LLP
C/O SCYTHE & SPADE COMPANY
453 S FITNESS PLACE
EAGLE, ID 83616
Phone: 208-893-5333

WALKER PLOW LLP
PO BOX 650
QUEEN CREEK, AZ 85242
Phone: 408-988-3828

CERTIFICATE OF MAILING


DIANA R DELANEY
Deputy Clerk

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03/03/10