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WATER RESOURCES

LAW OFFICES OF

**RACINE OLSON NYE BUDGE & BAILEY
CHARTERED**

201 EAST CENTER STREET
POST OFFICE BOX 1391
POCATELLO, IDAHO 83204-1391

TELEPHONE (208) 232-6101
FACSIMILE (208) 232-6109

www.racinelaw.net

SENDER'S E-MAIL ADDRESS: rcb@racinelaw.net

BOISE OFFICE
101 SOUTH CAPITOL
BOULEVARD, SUITE 208
BOISE, IDAHO 83702
TELEPHONE: (208) 395-0011
FACSIMILE: (208) 433-0167

IDAHO FALLS OFFICE
477 SHOUP AVENUE
SUITE 107
POST OFFICE BOX 50698
IDAHO FALLS, ID 83405
TELEPHONE: (208) 528-6101
FACSIMILE: (208) 528-6109

ALL OFFICES TOLL FREE
(877) 232-6101

LOUIS F. RACINE (1917-2005)
WILLIAM D. OLSON, OF COUNSEL

W. MARCUS W. NYE
RANDALL C. BUDGE
JOHN A. BAILEY, JR.
JOHN R. GOODELL
JOHN B. INGELSTROM
DANIEL C. GREEN
BRENT O. ROCHE
KIRK B. HADLEY
FRED J. LEWIS
ERIC L. OLSEN
CONRAD J. AIKEN
RICHARD A. HEARN, M.D.
LANE V. ERICKSON
FREDERICK J. HAHN, III
DAVID E. ALEXANDER
PATRICK N. GEORGE
SCOTT J. SMITH
JOSHUA D. JOHNSON
STEPHEN J. MUHONEN
CANDICE M. MCHUGH
CAROL TIPPI VOLYN
BRENT L. WHITING
JONATHAN S. BYINGTON
DAVE BAGLEY
THOMAS J. BUDGE
JONATHAN M. VOLYN
MARK A. SHAFFER
JASON E. FLAIG
FERRELL S. RYAN, III
AARON A. CRARY

December 27, 2010

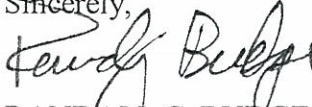
Clerk of the Court
Snake River Basin Adjudication
P.O. Box 2707
Twin Falls, Idaho 83303-2707

Re: Case No. 39576, Subcase Nos. 01-23B, 01-297, 35-2543, 35-4246
Claimant: Aberdeen-Springfield Canal Company
Objectors: Twin Falls Canal Company, A&B Irrigation Co., North Side
Canal Company, Burley Irrigation District, Milner Irrigation
District and Minidoka Irrigation District

Dear Clerk:

Enclosed for filing please find *Respondent Aberdeen-Springfield Canal Company's Brief in Response to the Objectors' Joint Opening Brief on Challenge and Affidavit of Randall C. Budge* (4 copies of each).

Thank you for your assistance. If you have any questions, please contact me or my assistant Robin Roebuck.

Sincerely,

RANDALL C. BUDGE

RCB:rr

Enclosures

cc: Service List (Email and/or U.S. Mail)