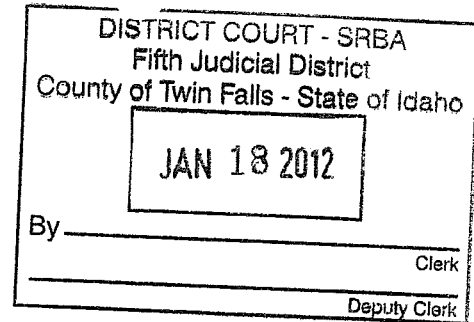


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DEPARTMENT OF
WATER RESOURCES



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	)	Subcases 01-5, 01-16, 01-210, 01-212 and 01-213
	)	(North Side Canal Co., Ltd)
	)	
Case No. 39576	)	SPECIAL MASTER REPORT
_____	)	

Findings of Fact

The Director of the Idaho Department of Water Resources filed his *Director's Report, Irrigation & Other Uses, IDWR Lower Basin 01 (Part 1)* on May 15, 2006. The Director recommended the above five claims to the North Side Canal Company, Ltd, 921 N. Lincoln Avenue, Jerome, Idaho, 83338, for 300 cfs, 832 cfs, 400 cfs, 2,250 cfs and 350 cfs from the Snake River to irrigate 154, 067 acres within the area served by the North Side Canal Company in Jerome County from March 15 to November 15 with priority dates of December 23, 1915, August 6, 1920, October 11, 1900, October 7, 1905, and June 16, 1908, based on a decree.

Between September 29 and October 6, 2006, *Objections* were filed by the United States of America, Department of Interior, Bureau of Land Management and Bureau of Reclamation, Idaho Ground Water Appropriators, Inc. (later, Ground Water Districts), Producers Irrigation Co., Independent Water Users of Mud Lake, Mud Lake Water Users, Inc., Jefferson Irrigation District, Montevue Canal Co., Fremont-Madison Irrigation District, Blackfoot Irrigation Co. and United Canal Co. objecting to source and place of use. The City of Pocatello was granted leave to participate on March 26, 2008. On June 10, 2009, the Ground Water Districts filed their *Amended Notice of Withdrawal of Objections to the North Side Canal Company Water Right Recommendations* and their *Objections* were dismissed.

On December 11, 2009, the Special Master entered an ***Order on Motions for Summary Judgment*** in 37 subcases, including the above five subcases, holding that:

1. The source of water for all rights listed in the *Supplemental Eagle Decree* is the Snake River not limited by classification as flood or high flow;
2. The priority dates decreed in the *Eagle Decree* are valid;
3. Flood water rights are not subordinated to junior hydraulically connected water rights;
4. The season of use for flood water rights should be IDWR's standard season of use; and
5. Remarks that may be added to the flood water rights are that the waters a) are supplemental, b) to be used for production of agricultural crops and associated domestic uses upon certain described lands, and c) are non-transferrable.

On February 16, 2011, the Special Master entered a ***Recommendation to Grant Motion for Permissive Review of Interlocutory Determinations***. The following day, the City of Pocatello was granted leave to withdraw its *Objections*. On June 21, 2011, SRBA Presiding Judge Eric J. Wildman entered his ***Memorandum Decision and Order on Permissive Review*** affirming in part and ordering recommitment to the Special Master.

On October 21, 2011, Fremont-Madison Irrigation District, Blackfoot Irrigation Co. and United Canal Co. filed their *Notice of Withdrawal of Objections* in the five subcases. The Mud Lake Water Users filed their *Notice of Withdrawal* on December 5, 2011. Finally, on January 11, 2012, the parties, with IDWR's concurrence, filed *Standard Forms 5*.

Conclusions of Law

The North Side Canal Company, Ltd, is entitled to partial decrees adjudicating water rights as described in the *SF-5s* and the attached ***Special Master Recommendations for Partial Decrees for Water Rights 01-5, 01-16, 01-210, 01-212 and 01-213***.

DATED January 18, 2012.



TERRENCE A. DOLAN
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)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 01-00005

NAME AND ADDRESS: NORTH SIDE CANAL CO LTD
921 N LINCOLN AVE
JEROME, ID 83338

SOURCE: SNAKE RIVER TRIBUTARY: COLUMBIA RIVER

QUANTITY: 300.00 CFS

PRIORITY DATE: 12/23/1915

POINT OF DIVERSION: T10S R21E S22 SESE Within Jerome County
S28 LOT 5 (SWSWNW)
LOT 5 (SWNW)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	300.00 CFS

PLACE OF USE:

158200 ACRES TOTAL

The boundary encompassing the place of use for this water right is described with a digital boundary as defined by I.C. Section 42-202B(2) and authorized pursuant to I.C. Section 42-1411(2)(h). The data comprising the digital boundary are incorporated herein by reference and are stored on a CD-ROM disk issued in duplicate originals on file with the SRBA District Court and the Idaho Department of Water Resources. A map depicting the place of use is attached hereto to illustrate the place of use described by the digital boundary.

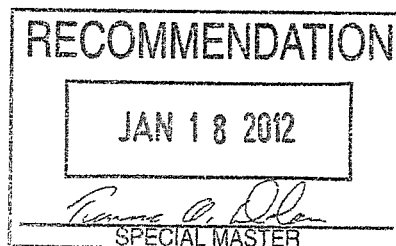
Use of the rights listed below is limited to the irrigation of a combined total of 154,067 acres in a single irrigation season. Combined Right Nos.: 1-5, 1-16, 1-210, 1-212, and 1-213.

Place of use is within the area served by North Side Canal Company.

Place of use does not include federal public lands unless authorized in writing by the United States Bureau of Land Management or Bureau of Reclamation.

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)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 01-00016

NAME AND ADDRESS: NORTH SIDE CANAL CO LTD
921 N LINCOLN AVE
JEROME, ID 83338

SOURCE: SNAKE RIVER TRIBUTARY: COLUMBIA RIVER

QUANTITY: 832.00 CFS

PRIORITY DATE: 08/06/1920

POINT OF DIVERSION: T10S R21E S22 SESE Within Jerome County
S28 LOT 5 (SWSWNW)
LOT 5 (SWNW)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	832.00 CFS

PLACE OF USE:

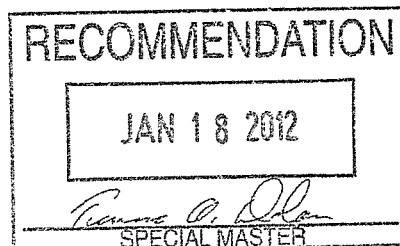
158200 ACRES TOTAL

Use of the rights listed below is limited to the irrigation of a combined total of 154,067 acres in a single irrigation season. Combined Right Nos.: 1-5, 1-16, 1-210, 1-212, and 1-213. The boundary encompassing the place of use for this water right is described with a digital boundary as defined by I.C. Section 42-202B(2) and authorized pursuant to I.C. Section 42-1411(2)(h). The data comprising the digital boundary are incorporated herein by reference and are stored on a CD-ROM disk issued in duplicate originals on file with the SRBA District Court and the Idaho Department of Water Resources. A map depicting the place of use is attached hereto to illustrate the place of use described by the digital boundary. Place of use does not include federal public lands unless authorized in writing by the United States Bureau of Land Management or Bureau of Reclamation. Place of use is within the area served by North Side Canal Company.

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

The remainder of this right was forfeited for non-use from 1950 to 1990.

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)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 01-00210

NAME AND ADDRESS: NORTH SIDE CANAL CO LTD
921 N LINCOLN AVE
JEROME, ID 83338

SOURCE: SNAKE RIVER TRIBUTARY: COLUMBIA RIVER

QUANTITY: 400.00 CFS

PRIORITY DATE: 10/11/1900

POINT OF DIVERSION: T10S R21E S22 SESE Within Jerome County
S28 LOT 5 (SWSWNW)
LOT 5 (SWNW)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	400.00 CFS

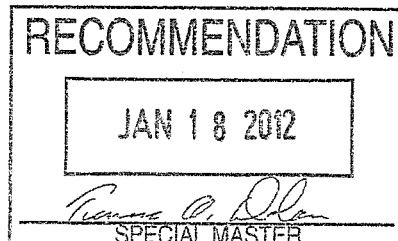
PLACE OF USE:

158200 ACRES TOTAL
Place of use is within the area served by North Side Canal Company.
The boundary encompassing the place of use for this water right is described with a digital boundary as defined by I.C. Section 42-202B(2) and authorized pursuant to I.C. Section 42-1411(2)(h). The data comprising the digital boundary are incorporated herein by reference and are stored on a CD-ROM disk issued in duplicate originals on file with the SRBA District Court and the Idaho Department of Water Resources. A map depicting the place of use is attached hereto to illustrate the place of use described by the digital boundary.
This right is limited to the irrigation of 31,843 acres within the place of use described above in a single irrigation season. Place of use does not include federal public lands unless authorized in writing by the United States Bureau of Land Management or Bureau of Reclamation.

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

The operation, use and administration of this water right is subject to the terms and conditions of the Settlement Agreement signed on February 14, 2006 with Minidoka Irrigation District, Burley Irrigation District, Twin Falls Canal Company, North Side Canal Company and American Falls Reservoir District #2.

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)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 01-00212

NAME AND ADDRESS: NORTH SIDE CANAL CO LTD
921 N LINCOLN AVE
JEROME, ID 83338

SOURCE: SNAKE RIVER TRIBUTARY: COLUMBIA RIVER

QUANTITY: 2250.00 CFS

PRIORITY DATE: 10/07/1905

POINT OF DIVERSION: T10S R21E S22 SESE Within Jerome County
S28 LOT 5 (SWSWNW)
LOT 5 (SWNW)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	2250.00 CFS

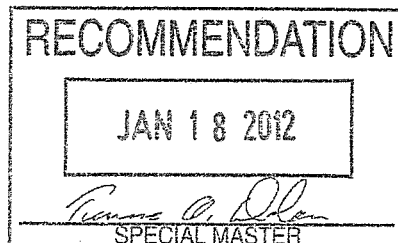
PLACE OF USE:

158200 ACRES TOTAL
Place of use is within the area served by North Side Canal Company.
This right is limited to the irrigation of 120,000 acres within the place of use described above in a single irrigation season. The boundary encompassing the place of use for this water right is described with a digital boundary as defined by I.C. Section 42-202B(2) and authorized pursuant to I.C. Section 42-1411(2)(h). The data comprising the digital boundary are incorporated herein by reference and are stored on a CD-ROM disk issued in duplicate originals on file with the SRBA District Court and the Idaho Department of Water Resources. A map depicting the place of use is attached hereto to illustrate the place of use described by the digital boundary. Place of use does not include federal public lands unless authorized in writing by the United States Bureau of Land Management or Bureau of Reclamation.

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

The operation, use and administration of this water right is subject to the terms and conditions of the Settlement Agreement signed on February 14, 2006 with Minidoka Irrigation District, Burley Irrigation District, Twin Falls Canal Company, North Side Canal Company and American Falls Reservoir District #2.

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)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 01-00213

NAME AND ADDRESS: NORTH SIDE CANAL CO LTD
921 N LINCOLN AVE
JEROME, ID 83338

SOURCE: SNAKE RIVER TRIBUTARY: COLUMBIA RIVER

QUANTITY: 350.00 CFS

PRIORITY DATE: 06/16/1908

POINT OF DIVERSION: T10S R21E S22 SESE Within Jerome County
S28 LOT 5 (SWSWNW)
LOT 5 (SWNW)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	350.00 CFS

PLACE OF USE:

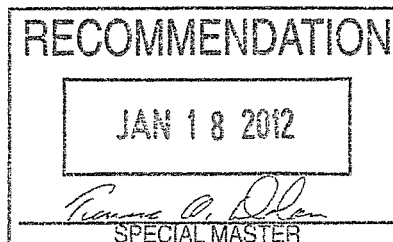
158200 ACRES TOTAL

Use of the rights listed below is limited to the irrigation of a combined total of 154,067 acres in a single irrigation season. Combined Right Nos.: 1-5, 1-16, 1-210, 1-212, and 1-213. The boundary encompassing the place of use for this water right is described with a digital boundary as defined by I.C. Section 42-202B(2) and authorized pursuant to I.C. Section 42-1411(2)(h). The data comprising the digital boundary are incorporated herein by reference and are stored on a CD-ROM disk issued in duplicate originals on file with the SRBA District Court and the Idaho Department of Water Resources. A map depicting the place of use is attached hereto to illustrate the place of use described by the digital boundary. Place of use is within the area served by North Side Canal Company. Place of use does not include federal public lands unless authorized in writing by the United States Bureau of Land Management or Bureau of Reclamation.

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

The remainder of this right was forfeited for non-use from 1976 to 1990. The operation, use and administration of this water right is subject to the terms and conditions of the Settlement Agreement signed on February 14, 2006 with Minidoka Irrigation District, Burley Irrigation District, Twin Falls Canal Company, North Side Canal Company and American Falls Reservoir District #2.

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

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



North Side Canal Co Ltd

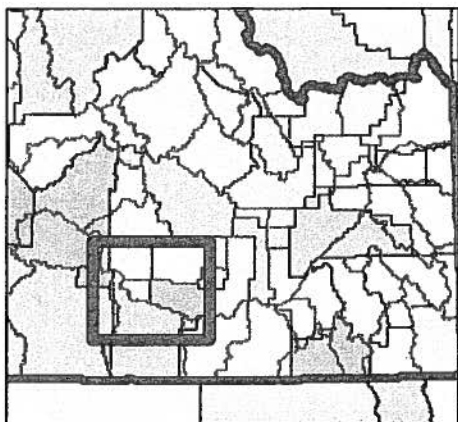
Adjudication Recommendations: 1-5, 1-16, 1-210, 1-212, 1-213, 1-10488, 37-507

Irrigation Service Area Boundary
GIS Place of Use Illustration

Legend

Service Area

-  State Outline
-  Townships
-  PLS Sections

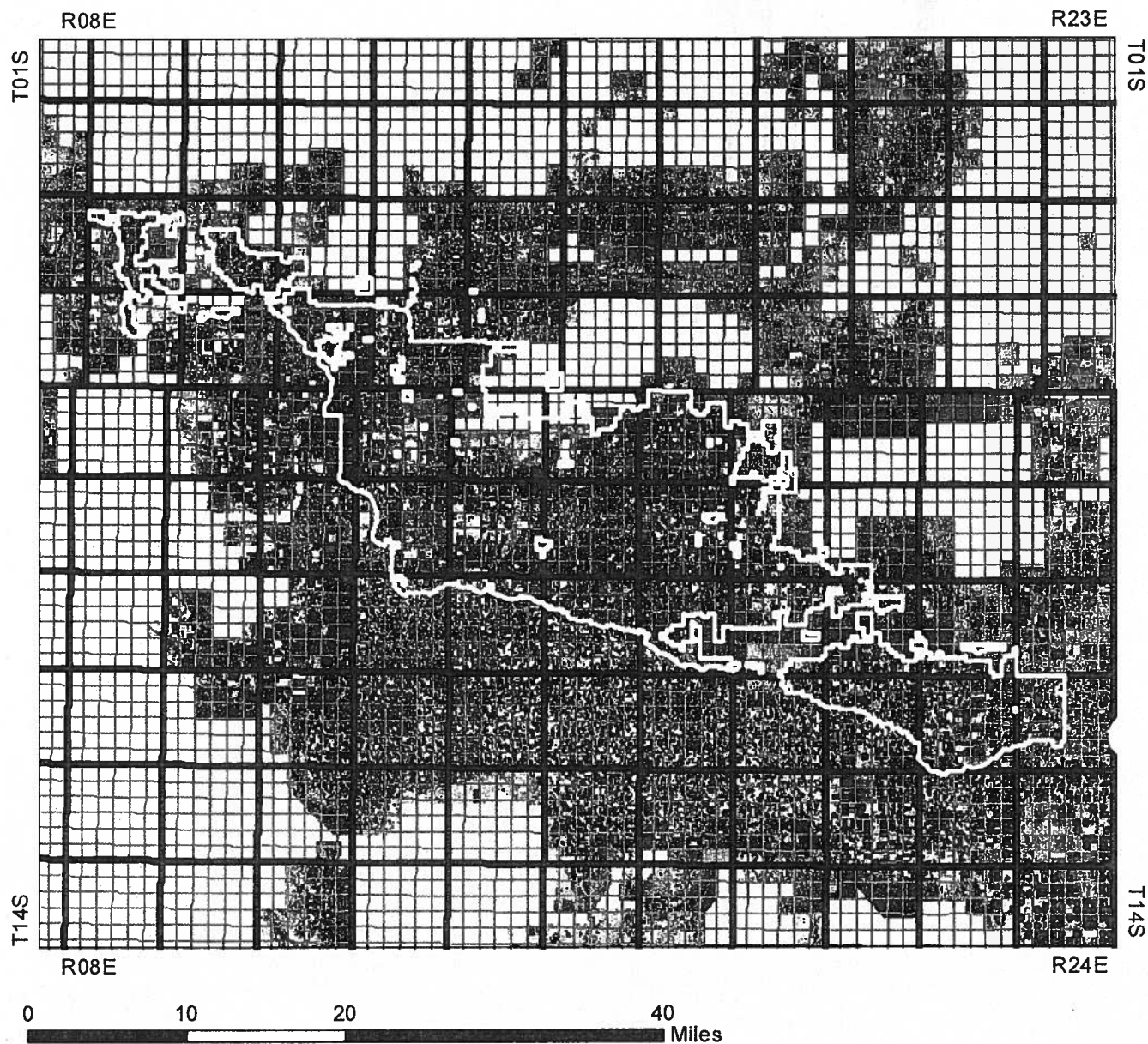


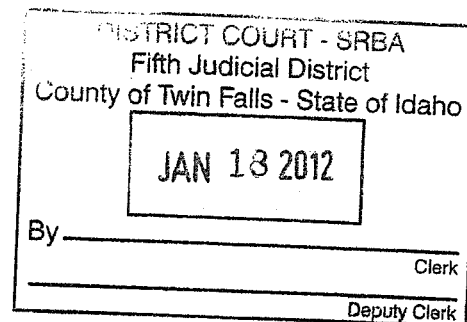
Elmore, Gooding, Lincoln,
Twin Falls, Jerome Counties
IDWR Basin 1

Prepared by Egbert, Sandy

On December 21, 2011

1987/88 Aerial Photography





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

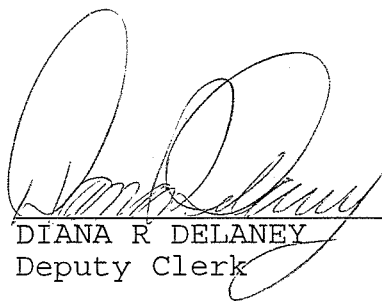
Water Right(s): 01-00005
01-00016 01-00210 01-00212
01-00213

On January 18, 2012, Special Master TERRENCE A. DOLAN 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 January 18, 2012.



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): 01-00005
01-00016 01-00210 01-00212
01-00213

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 January 18, 2012, with sufficient first-class postage prepaid to the following:

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

CITY OF POCA TELLO
Represented by:
A. DEAN TRANMER
CITY OF POCA TELLO
PO BOX 4169
POCA TELLO, ID 83201
Phone: 208-234-6148

CERTIFICATE OF MAILING

PAGE 1
01/18/12

STATE OF IDAHO

Represented by:
NATURAL RESOURCES DIV CHIEF
STATE OF IDAHO
ATTORNEY GENERAL'S OFFICE
PO BOX 44449
BOISE, ID 83711-4449

CITY OF POCATELLO

Represented by:
PEMBERTON, MITRA M
WHITE & JANKOWSKI LLP
511 16TH ST STE 500
DENVER, CO 80202
Phone: 303-595-9441

IGWA INC

MAGIC VALLEY GROUND WATER DIST

Represented by:
RANDALL C BUDGE
201 E CENTER, STE A2
PO BOX 1391
POCATELLO, ID 83204-1391
Phone: 208-232-6101

BURLEY IRRIGATION DISTRICT

Represented by:
ROGER D LING
615 H ST
PO BOX 396
RUPERT, ID 83350-0396
Phone: 208-436-4717

CITY OF POCATELLO

Represented by:
SARAH A KLAHN
WHITE & JANKOWSKI LLP
KITTREDGE BUILDING
511 16TH ST STE 500
DENVER, CO 80202
Phone: 303-595-9441

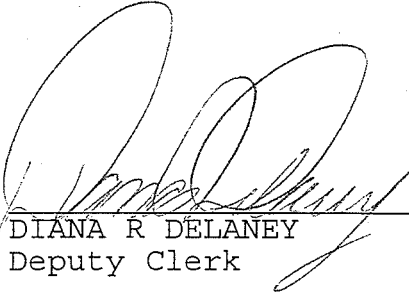
NORTH SIDE CANAL CO LTD

Represented by:
TRAVIS L THOMPSON
113 MAIN AVE W, STE 303
PO BOX 485
TWIN FALLS, ID 83303-0485
Phone: 208-733-0700

CERTIFICATE OF MAILING

UNITED STATES OF AMERICA
USDI BUREAU OF RECLAMATION

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



DIANA R DELANEY
Deputy Clerk