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FEB 28 2013

Department of Water Resources
Eastern Region

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North Side Canal Company, and Twin Falls
Canal Company*

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FEB 25 2013

DEPT. OF WATER RESOURCES
SOUTHERN REGION

**BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO**

IN THE MATTER OF APPLICATION FOR
TRANSFER NO. 78388

NOTICE OF PROTEST

In the name of Reid Stewart

A&B IRRIGATION DISTRICT, BURLEY IRRIGATION DISTRICT, MILNER
IRRIGATION DISTRICT, NORTH SIDE CANAL COMPANY, and TWIN FALLS CANAL
COMPANY (the "Protestants"), by and through their attorneys of record, file this *Notice of Protest*
to the approval of the above-numbered *Application for Transfer* filed by REID STEWART (the
"Applicant").

The initial bases for the protest are as follows:

1. The Applicant has failed to provide sufficient evidence about the impacts of the proposed transfer on existing water rights.
2. Approval of the transfer without adequate mitigation will result in injury to the Protestants' senior water rights.
3. The application fails to provide sufficient information about the history of water user

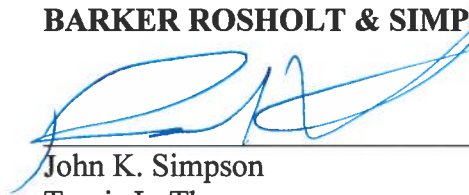
under water right 35-13608.

4. The application violates the criteria of I.C. § 42-222(1).

5. For such other and further reasons as may be discovered or set forth at the hearing on this matter.

DATED this 25th day of February, 2013.

BARKER ROSHOLT & SIMPSON LLP

A handwritten signature in blue ink, appearing to be "John K. Simpson", is written over a horizontal line.

John K. Simpson
Travis L. Thompson
Paul L. Arrington

*Attorneys for A&B Irrigation District, Burley
Irrigation District, Milner Irrigation District,
North Side Canal Company, and Twin Falls
Canal Company*

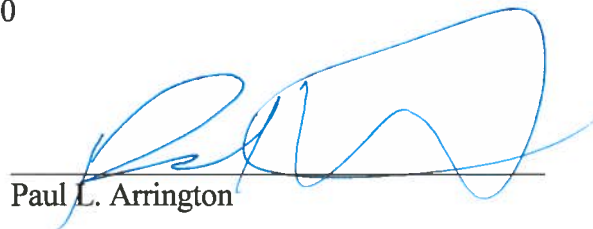
CERTIFICATE OF SERVICE

I hereby certify that on this 25th day of February, 2013, I served a copy of the foregoing
NOTICE OF PROTEST, by hand-delivery to the following:

Idaho Department of Water Resources
Southern Region
1341 Fillmore Street, Suite 200
Twin Falls, ID 83301

And by U.S. Mail to:

Reid Stewart
3100 W 1000 S
Aberdeen, Idaho 83210


Paul L. Arrington

#125 - received 2/25/2013 DM SO 33081