

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

IN THE MATTER OF LICENSE	)	FINAL ORDER ADDING CLARIFYING
NO. 61-7487	)	LANGUAGE TO ASSIST THE
	)	DEPARTMENT IN ADMINISTRATION
	)	OF WATER RIGHTS ENTITLED TO
	)	QUALIFIED SUBORDINATION
	)	(Appendix B List)

FINDINGS OF FACT

1. In October, 1984, the State of Idaho and Idaho Power Company entered into the Swan Falls Agreement ("Agreement"). This Agreement resolved a controversy that began in the 1970's between the Idaho Power Company ("Idaho Power") and water users diverting surface and ground water upstream of Idaho Power's hydropower facility at the Swan Falls dam. The controversy originated with a ratepayer action against Idaho Power before the Idaho Public Utilities Commission. The action alleged that Idaho Power had failed to protect its Swan Falls hydropower water rights by not enforcing its priority over junior upstream water rights, resulting in overcharges to the utility's customers. After the Idaho Supreme Court found that Idaho Power's Swan Falls water rights were not subordinate to upstream uses, Idaho Power initiated legal action to protect its water rights for power generation against depletions caused by junior users. This lawsuit named approximately 7,500 water right holders and included water rights for diversions stretching across the State along the Snake River Plain.
2. The potential effects of the lawsuit on water users in the Snake River Basin were significant, and in 1983, the Idaho Legislature enacted Senate Bill 1180, which authorized the governor to negotiate and execute a contract with Idaho Power to settle the controversy. This legislation was limited to protecting then existing water rights. Upstream water users filed a legal challenge against Senate Bill 1180 and the Contract to Implement Senate Bill 1180, also known as the "1180 Contract."
3. Unable to resolve the dispute through the 1180 Contract alone, the State and Idaho Power entered into negotiations in 1984 that ultimately resulted in the Swan Falls Agreement. On October 25, 1984, the parties signed both the Agreement itself and the 1180 Contract.
4. The Agreement subordinated Idaho Power's hydropower water rights for facilities on the Snake River and its tributaries between Murphy and Milner Dam¹ to all upstream water

¹ The Agreement did not apply to the water rights for Idaho Power's CJ Strike facility because they had previously been subordinated.

uses existing as of October 25, 1984. This included water uses for which no application had been filed, provided that an application was filed for the use before July 1, 1985.² The 1180 Contract also subordinated the company's rights to water rights for which there had been substantial investment³ in irrigation equipment pursuant to a valid permit prior to October 25, 1984.⁴ Idaho Power's hydropower rights are subordinated to water rights that fall into these two categories regardless of whether actual flow conditions⁵ at the Murphy gage exceed the minimum stream flow established by the State in 1985 ("unqualified" subordination).⁶

5. As to water rights for uses developed after October 25, 1984, legislation enacted as part of the Swan Falls Settlement⁷ placed the portion of the hydropower rights in excess of the established 1985 minimum stream flow into a trust held by the State of Idaho for the benefit of both Idaho Power and the people of the State.⁸ I.C. § 42-203B(2), (5). Under the terms of the statute, water above the minimum stream flow is available for hydropower generation, but is also subject to subordination and to depletion by future upstream beneficial users whose rights are acquired pursuant to state law. I.C. § 42-203B(2), (4); I.C. § 42-203C. These new water rights are often referred to as "trust water rights."

² Paragraph 7(D) of the Agreement provides that the hydropower rights enumerated in the Paragraph 7(A) and 7(B) of the Agreement are "subordinate to those persons who have beneficially used water prior to October [25], 1984, and who filed an application or claim for said use by June 30, 1985." While the Agreement references October 1, 1984 as the cutoff date, the parties subsequently agreed in the proceedings in SRBA Subcase No. 00-91013 to use October 25, 1984 as the cutoff date.

³ Substantial investment was defined in the 1180 Contract as the expenditure of \$15,000 or 25% of the total projected cost of developing the permit. 1180 Contract ¶ 1(c).

⁴ While the 1180 Contract uses a cutoff date of November 19, 1982, the parties subsequently agreed in the proceedings in SRBA Subcase No. 00-91013 to use October 25, 1984 as the cutoff date for both the Swan Falls Agreement and the 1180 Contract.

⁵ "Actual flow conditions" means the flow measured at Murphy gage after adjustments to account for any fluctuations resulting from the operation of Idaho Power Company's hydropower facilities. Agreement ¶ 7B. Acquisitions of water by the Company from above Milner dam are defined as a fluctuation resulting from the operation of Idaho Power Company's hydropower facilities, and therefore, are not counted in the calculation of the actual flow conditions. Agreement ¶ 7E.

⁶ The Swan Falls Agreement also subordinated the hydropower rights to all water rights dismissed from Ada County Case No. 81375. Agreement ¶ 7C.

⁷ The Swan Falls Settlement includes, among other things, the Swan Falls Agreement, the 1180 Contract and legislation enacted pursuant to the Swan Falls Agreement.

⁸ Idaho Power retained sole ownership of the portion of the hydropower rights up to the extent of the 1985 Murphy minimum flows. I.C. § 42-203B(2), (5); Agreement ¶ 7A-B & Exhibit 7B.

6. Unlike other water rights, trust water rights do not divert unappropriated water. Rather, they are diverting water that was previously appropriated for hydropower use, and therefore are subject to the same subordination conditions as Idaho Power's hydropower rights. Thus, trust water rights are subordinate to water rights receiving the benefit of full subordination under the Swan Falls Agreement.⁹
7. In the event that actual flow conditions at the Murphy gage drop below the established minimum stream flows of 3,900 cfs from April to November and 5,600 cfs from November to April, trust water rights are subject to curtailment.¹⁰ In short, trust water rights benefit from a "qualified" subordination that is conditioned on the established minimum stream flows being met or exceeded.¹¹
8. In 1987, the State initiated the Snake River Basin Adjudication ("SRBA"), a general adjudication binding on all water users in the Snake River Basin. A general adjudication is conclusive as to the nature of *all* rights to the use of water in the adjudicated water system.
9. In the SRBA proceedings to adjudicate the hydropower rights of the Swan Falls Settlement, the State filed a motion to identify the water rights that benefit from subordination of hydropower water rights pursuant to the Swan Falls Settlement and to memorialize the protections afforded by the Settlement.¹² The State argued that, with

⁹ "It is undisputed that at the time [the hydropower] water rights were placed in trust they had been subordinated via the plain language of the Swan Falls Agreement and 1180 Contract to junior-priority rights that met the criteria for unqualified subordination. By agreeing to the terms of the Swan Falls Agreement and 1180 Contract, Idaho Power expressed its clear intent that the water rights it would place in trust would be subordinate to those water users entitled to unqualified subordination (*citation omitted*). Thus the State, as trustee, held water rights in trust that had been subordinated to those water users entitled to unqualified subordination under the Swan Falls Agreement and 1180 Contract. It follows that the beneficiaries who applied for and acquired water rights from water held in trust could receive no greater right or interest in that water than that held by the State as trustee... [S]ince Idaho Power could not make a delivery call against water rights benefitting from unqualified subordination at the time the trust water was placed in trust, those individuals that acquired a trust water right likewise cannot make a call against water rights benefitting from unqualified subordination." *Order Granting Joint Motion for Partial Summary Judgment on the "Rebound Call" Issue*, issued Nov. 1, 2011.

¹⁰ Trust water rights also remain subject to the prior appropriation doctrine as established by Idaho law.

¹¹ As previously discussed, water rights for uses pre-existing the October 25, 1984 Swan Falls Agreement benefit from "unqualified" subordination, i.e. subordination of the hydropower rights even if Snake River levels fall below the minimum stream flows established at Murphy gage.

¹² *State of Idaho's Second Amended Motion to Include Subordination Language on Water Rights Affected by the Swan Falls Agreement*, filed with the SRBA District Court March 21, 2011, in subcase no. 00-91013 ("State's Motion").

the exception of a small group of water rights for which there was no recorded beneficial use before October 25, 1984, all water rights with priority dates senior to October 25, 1984 met the criteria necessary to benefit from the unqualified subordination of the hydropower rights.¹³ The SRBA District Court agreed and ordered the following language inserted on the hydropower decrees:

This water right is subordinate to all water rights diverting water from the Snake River and surface and groundwater tributary to the Snake River, with a priority date senior to October 25, 1984, unless otherwise indicated on the face of individual water rights.¹⁴

10. In an effort to identify all water rights that benefit from unqualified subordination in the SRBA, the State provided notice to any holders of water rights that it determined were senior to October 25, 1984, but which had no recorded beneficial use before that date. The notice requested that water right holders file objections to the State's Motion if they had information that would prove beneficial use prior to October 25, 1984, and that they provide documentation to the Department. Any claims of qualifying beneficial use were investigated and the objections were resolved following settlement conferences involving the State, Idaho Power, the Department and the holder of the right. When the list of water rights for which no beneficial use was found prior to October 25, 1984 was finalized (the list is described as Appendix B to the State's Motion), the Court ordered that those claimed in the SRBA be amended and decreed with the following language:

This water right enjoys the benefit of subordination of hydropower water right nos. 02-00100, 02-4000A, 02-4001A, 02-02032A, 02-4000B, 02-4001B, 02-02032B, 02-02036, 02-02056, 02-02065, 02-02064, 02-10135, 02-02060, 02-02059, 02-02001B, 02-02001A, 02-02057, 37-02128, 37-02472, 37-02471, 37-20710, 37-20709, 36-02013, 36-02018 and 36-02026 only so long as the average daily flows as measured at the Murphy Gaging Station meet or exceed the minimum stream flows established by state action.

This language memorializes the effects of the Swan Falls Settlement on the Appendix B water rights that were required to be claimed in the SRBA.

¹³ This excludes enlargement water rights, which are subordinate to all water rights senior to April 12, 1994.

¹⁴ This language is listed as Provision 4 on hydropower water right nos. 02-00100, 02-4000A, 02-4001A and 02-02032A, decreed in the name of Idaho Power Company and Provision 5 on hydropower water right nos. 02-4000B, 02-4001B, 02-02032B, 02-02036, 02-02056, 02-02065, 02-02064, 02-10135, 02-02060, 02-02059, 02-02001B, 02-02001A, 02-02057, 37-02128, 37-02472, 37-02471, 37-20710, 37-20709, 36-02013, 36-02018 and 36-02026, decreed in the name of the State of Idaho as Trustee.

11. There are a number of Appendix B water rights that were not required to be claimed in the SRBA. These water rights are currently in a license or permit stage with the Department. To assist the Department in administering these water rights in a manner consistent with the Swan Falls Agreement and the SRBA District Court's Order, the permits or licenses should include the same remark inserted in the Appendix B water rights decreed by the SRBA Court. This will allow the Department to easily determine, based upon the face of the water right, which water rights benefit from qualified subordination and which do not.
12. In order to benefit from unqualified subordination of the hydropower water rights of the Swan Falls Settlement, water rights upstream from Swan Falls Dam within the trust water area¹⁵ must have demonstrated beneficial use or substantial investment, as defined in the 1180 Contract, prior to October 25, 1984, and there must have been an application or claim filed for the right by June 30, 1985.
13. By correspondence from the State of Idaho dated April 12, 2011, the holder of water right no. 61-7487 received notice that Department records indicate that this water right was not put to beneficial use prior to October 25, 1984. Department records also do not show that there was substantial investment, as defined in the 1180 Contract, prior to October 25, 1984.
14. Water right no. 61-7487 diverts water that was first appropriated under the hydropower rights held in trust by the State, and is a "trust water right." Water right no. 61-7487 is one of the rights that benefits from qualified subordination of the hydropower rights of the Swan Falls Settlement. This water right is not one of the rights that benefits from unqualified subordination.

Conclusions of Law

1. Idaho Code § 67-5254 provides, in part:
 - (1) An agency shall not revoke, suspend, modify, annul, withdraw, or amend a license... unless the agency first gives notice and an opportunity for an appropriate contested case in accordance with the provisions of this chapter or other statute.
2. This order satisfies the notice and hearing requirements of I.C. § 67-5254 because this order provides notice to the water right holder of the proposed action and, pursuant to

¹⁵ The Trust Water Area is the area within which surface and ground water is deemed tributary to the Snake River between Milner Dam and the Swan Falls Dam for purposes of the Swan Falls Settlement. This trust water boundary is not a hydrologic boundary, but rather, permanently delineates the area that will be subject to administration under the Swan Falls trust.

I.C. § 42-1701A, any person aggrieved of this action may request a hearing regarding this order.

3. Based upon the Department's records, the Department concludes that while water right no. 61-7487 has priority senior to October 25, 1984, the right was not put to beneficial use prior to October 25, 1984. Nor did the water right holder make a substantial investment in the development of the water right as defined in the 1180 Contract prior to October 25, 1984.
4. This water right is a trust water right and is subject to curtailment when actual flow conditions at the Murphy gage drop below the established minimum stream flows. I.C. § 42-203B(2), (4); I.C. § 42-203C.
5. To assist the Department in administration of this water right, the following language should be added to the license:

This water right enjoys the benefit of subordination of hydropower water right nos. 02-00100, 02-4000A, 02-4001A, 02-02032A, 02-4000B, 02-4001B, 02-02032B, 02-02036, 02-02056, 02-02065, 02-02064, 02-10135, 02-02060, 02-02059, 02-02001B, 02-02001A, 02-02057, 37-02128, 37-02472, 37-02471, 37-20710, 37-20709, 36-02013, 36-02018 and 36-02026 only so long as the average daily flows as measured at the Murphy Gaging Station meet or exceed the minimum stream flows established by state action.

Order

Based on the foregoing, IT IS HEREBY ORDERED that the following language is added to the license for water right no. 61-7487:

This water right enjoys the benefit of subordination of hydropower water right nos. 02-00100, 02-4000A, 02-4001A, 02-02032A, 02-4000B, 02-4001B, 02-02032B, 02-02036, 02-02056, 02-02065, 02-02064, 02-10135, 02-02060, 02-02059, 02-02001B, 02-02001A, 02-02057, 37-02128, 37-02472, 37-02471, 37-20710, 37-20709, 36-02013, 36-02018 and 36-02026 only so long as the average daily flows as measured at the Murphy Gaging Station meet or exceed the minimum stream flows established by state action.

IT IS FURTHER ORDERED that this is a final order of the agency. Any party may file a petition for reconsideration of this final order within fourteen (14) days of the service date of this order. The agency shall dispose of the petition for reconsideration within twenty-one (21) days of its receipt, or the petition will be considered denied by operation of law pursuant to Idaho Code § 67-5246.

IT IS FURTHER ORDERED that any person aggrieved by this decision shall be entitled to a hearing before the director to contest the action taken provided the person files with the director, within fifteen (15) days after receipt of written notice of the action issued by the director, or receipt of actual notice, a written petition stating the grounds for contesting the action by the director and requesting a hearing. Idaho Code § 42-1701A(3). Any hearing conducted shall be in accordance with the provisions of chapter 52, title 67, Idaho Code, and the Rules of Procedure of the Department, IDAPA 37.01.01.

Dated this 14th day of December, 2012.

A handwritten signature in black ink, reading "Gary Spackman", written over a horizontal line.

GARY SPACKMAN
Director



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street • P.O. Box 83720 • Boise, Idaho 83720-0098

Phone: (208) 287-4800 • Fax: (208) 287-6700 • Web Site: www.idwr.idaho.gov

C.L. "BUTCH" OTTER

Governor

GARY SPACKMAN

Director

December 14, 2012

WILLIAM N BRIMSON
PO BOX 97
GLENN'S FERRY ID 83623

Re: Water Right No. 61-7487

Dear Water User:

The State of Idaho previously sent you a letter informing you of the opportunity to file an objection with the SRBA District Court if you felt that your water right (referenced above) should be entitled to unqualified subordination protection if the minimum stream flows at Murphy gage are not met. Records show that you did not file an objection with the SRBA Court. To assist the Department in administering water rights subject to such a call, the Department is adding a condition to the affected water rights. Please review the attached final order.

If you have any questions, please contact Shelley Keen at 208-287-4947 or shelley.keen@idwr.idaho.gov.

Sincerely,

A handwritten signature in black ink that reads "Gary Spackman".

Gary Spackman
Director

Enclosure

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 14th day of December, 2012, a true and correct copy of the documents described below were served by placing the same in the United States mail, postage prepaid and properly addressed to the following:

Documents Served: Department in Administration of Water Rights Entitled to
Unqualified Subordination (Appendix B List)

22-7461 BRYCE E BOWEN GRANT BOWEN 3124 W 3800 S REXBURG ID 83440	22-7474 JAY RONALD PETERSON JUDY ANNE PETERSON 2169 E 200 N ST ANTHONY ID 83445	31-7310 KIM YEARSLEY 2415 E 2050 N HAMER ID 83425
31-7378 SLEEPY SAGE FARM LLC PO BOX 74 TERRETON ID 83450	31-7378 ZIONS FIRST NATIONAL BANK 219 E MAIN PO BOX 54 RIGBY ID 83442	34-7239A JOHN L POWERS TRUST PO BOX 493 MACKAY ID 83251
34-7239B DONALD PHILLIPS LESLIE PHILLIPS PO BOX 42 MACKAY ID 83251	35-13857, 35-14268 & 35-14269 GOLD EMBLEM FARMS PO BOX 51780 IDAHO FALLS ID 83405	35-14235 35-8335 LANCE D FUNK LISA FUNK 2960 CEDAR LN AMERICAN FALLS ID 83211
35-14235, 35-14236, 35-8103 & 36-7620 RABO AGRIFINANCE INC 12443 OLIVE BLVD STE 50 ST LOUIS MO 63141	35-14236 MONTY FUNK CAROLENE FUNK 2254 COUNTY LINE RD AMERICAN FALLS ID 83211	GOLD EMBLEM FARMS PO BOX 51780 IDAHO FALLS ID
35-7488 DWIGHT E BAKER BAKER & HARRIS 266 W BRIDGE BLACKFOOT ID 83221	35-7488 GRANDVIEW RANCH LLC 266 W BRIDGE BLACKFOOT ID 83221	35-7833 KNUDSEN POOR FARMS INC 98 FORT HALL AVE AMERICAN FALLS ID 83211
35-7834 DEBRA J BEHREND 2706 W 1800 S ABERDEEN ID 83210	35-7834 & 35-7837B GREGORY W KNITTEL JENNECCA S KNITTEL 1780 S 2800 W ABERDEEN ID 83210	35-7834 KRISTIN R BEHREND NICHOLAS P BEHREND 2976 W 2000 S ABERDEEN ID 83210
35-7834, 35-7873, 35-7877 & 35-7954A PAUL W BEHREND 2706 W 1800 S ABERDEEN ID 83210	35-7836 DRISCOLL BROTHERS PARTNERSHIP 3344 W 2200 S ABERDEEN ID 83210	35-7836 IDAHO AG CREDIT FLCA PO BOX 300 AMERICAN FALLS ID 83211

35-7837C
FOSTER FAMILY FARMS INC
3018 W 1700 S
ABERDEEN ID 83210

35-7985
I SUE CLAYSON
J PAUL CLAYSON
2503 W 1000 S
STERLING ID 83210

35-8346
HAROLD A FUNK
865 FILLMORE
AMERICAN FALLS ID 83211

36-7291A
FARM CREDIT BANK OF SPOKANE
2225 W BROADWAY STE A
IDAHO FALLS ID 83402

36-7416C & 36-7416D
KEITH EDWIN SODERQUIST
CHRISTIE SODERQUIST
22295 KIMBERLY RD
KIMBERLY ID 83341

36-7471
TRACY S KENNEDY
BRENDA KENNEDY
1275 W 400 N
PAUL ID 83347

36-7537
PRISTINE SPRINGS INC
C/O FRITZ X HAEMMERLE
PO BOX 1800
HAILEY ID 83333

36-7620
POLELINE CALF RANCH LLC
738 CANYON RIM RD
TWIN FALLS ID 83301

36-7871
BOX CANYON LAND HOLDINGS LLC
PO BOX 140
WENDELL ID 83355

35-7837D
PAUL HOFFMAN
MARGARET A HOFFMAN
PO BOX 461
ABERDEEN ID 83210

35-8103
DEL RAY HOLM & SONS
401 ANNIS HWY
RIGBY ID 83442

36-15992
SUNDANCE INC
PO BOX 268
EDEN ID 83325

36-7291A
NORTHSIDE FARMS CO
C/O PHIL BLICK
PO BOX 635
BOISE ID 83321

36-7418
WAYNE R ALLEN
JANE C ALLEN
1014 CRESTVIEW RD
HAZELTON ID 83335

36-7537
EDITH KASTER
1539 E 4230 N
BUHL ID 83316

36-7537
PRISTINE SPRINGS INC
201 WARM CREEK RD
JEROME ID 83338

36-7802B
WALLACE S BINGHAM II
NANCY L BINGHAM
568 S 750 E
DIETRICH ID 83324

36-7934
R J LLC
72 PELICAN POINT
RUPERT ID 83350

35-7885A, 35-7885B, 35-7885C
GEHRING INVESTMENTS LLC
3648 GEHRING RD
AMERICAN FALLS ID 83211

35-8204
K & S PROPERTIES LLC
635 N 1200 W
BLACKFOOT ID 83221

36-15993
C DE KRUYF DAIRY PARTNERSHIP
303 W 300 S
JEROME ID 83338

36-7291A
NORTHWEST FARM CREDIT SERVICE
FLCA
PO BOX 5059
TWIN FALLS ID 83303-5059

36-7418
ZIONS BANK
102 W MAIN ST
BURLEY ID 83318

36-7537
THE SHELDON'S
C/O IRLE RANCH
PO BOX 443
BUHL ID 83316

36-7537
RICHARD H KASTER
1539 E 4230 N
BUHL ID 83316

36-7839
FRANK J SUCHAN
931 W 500 N
PAUL ID 83347

36-7958
JACK VAN BEEK
DIANNE VAN BEEK
83 W 600 S
JEROME ID 83338

36-8046
LYLE A FASSETT
1122 N 400 E
RUPERT ID 83350

37-7771
B BAR B INC
PO BOX 685
PICABO ID 83348

37-7808
MCFINNEY AGRI FINANCE LLC
PO BOX 1598
TWIN FALLS ID 83303-1598

37-8006
JAMES A GORMAN
PO BOX 2232
HAILEY ID 83333

37-8102
E PARRY THOMAS
PO BOX 642
SUN VALLEY ID 83353

43-7093D
LANCE UDY
KRISTINE UDY
1529 E HWY 77
MALTA ID 83342

45-14076
RIVERSIDE INVESTMENT FAMILY LP
PO BOX 1120
BURLEY ID 83318

45-7478
DOUBLE EAGLE INC
C/O DARRELL FUNK
3173 N 4900 E
MURTAUGH ID 83344

45-7565
KURT J MASON
LACY J MASON
3981 N 3600 E
KIMBERLY ID 83341

36-8144
BHB FARMS INC
C/O JOHN HOHNHORST
1937 FALLS AVE E
TWIN FALLS ID 83301

37-7807
DAVID L SQUIER
SUE S SQUIER
46 PARK ST
NEW CANAAN CT 6840

37-7811
THREE CREEKS RANCH LLC
1901 BAYADERE TERR
CORONA DEL MAR CA 92625

37-8081
WILLIAM D MARTINDALE
PO BOX 451
HAILEY ID 83333

37-8117
JOHN F STEVENSON
36 HILLSIDE RANCH RD
BELLEVUE ID 83313

43-7192
MICHAEL P WHEELER
DIANA M WHEELER
2155 E 100 S
DECLO ID 83323

45-7385
WAYNE HURST
SHERRIE HURST
273 S 750 E
BURLEY ID 83318

45-7493
RONALD L OSBORNE
CARLA R OSBORNE
373 THORNWOOD DR
MERIDIAN ID 83642

47-7364
EVERETT A WEAVER
1728 E 4200 N
BUHL ID 83316

36-8198
CITY OF RUPERT
PO BOX 426
RUPERT ID 83350

37-7808
FAULKNER LAND & LIVESTOCK (C)
1989 S 1875 E
GOODING ID 83330

37-7838A 37-7838B
Y 3 RANCH
PO BOX 5405
BOISE ID 83705-0405

37-8085
JAMES DALE MIZER
PO BOX 728
HAILEY ID 83333

43-7091
F STANLEY LLOYD
JEANETTE LLOYD
2270 S ELBA-ALMO RD
ELBA ID 83342

45-14075
JAY NIELSEN
LILLIAN A NIELSEN
4033 N CANYON RIDGE DR
TWIN FALLS ID 83301

45-7386
SIX S RANCH LLC
1354 E SIX S RANCH RD
DECLO ID 83323
45-7535

CORP OF THE PRESIDING BISHOP
CHURCH OF JESUS CHRIST OF L
DAY SAINTS
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47-7492
MICHAEL KESTLER
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TWIN FALLS ID 83301

47-7741
ROBERT J MEYERS
KATHI L MEYERS
3921 N 3300 E
TWIN FALLS ID 83301

47-7974
RICHARD L SVANCARA
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3954 N 750 E
BUHL ID 83316

57-7419
LEO H BOYD
ANNA GWEN BOYD
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GRAND VIEW ID 83264

ASFAR A SHAKOORI
GREGORY DECRESCENZO
MIRAZIM SHAKOORI
SHADI SHAKOORI
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DANVILLE CA 94506

47-7749
J R SIMPLOT CO
999 MAIN ST #1300
BOISE ID 83702

51-7267
BERT BRACKETT
PAULA BRACKETT
FLAT CREEK RANCH
ROGERSON ID 83302

61-7204
CARL F REYNOLDS & SONS
6184 HOLLILYNN DR
BOISE ID 83709

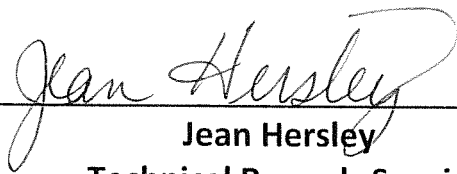
61-7439
CITY OF MOUNTAIN HOME
160 S 3RD E
MOUNTAIN HOME ID 83647

47-7900
CLIFFORD E JOHNSON
PATRICIA JOHNSON
4153 N 1300 E
BUHL ID 83316

57-7267
ROBERT A THOMAS
17947 SHORT CUT RD
MURPHY ID 83650

61-7204
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