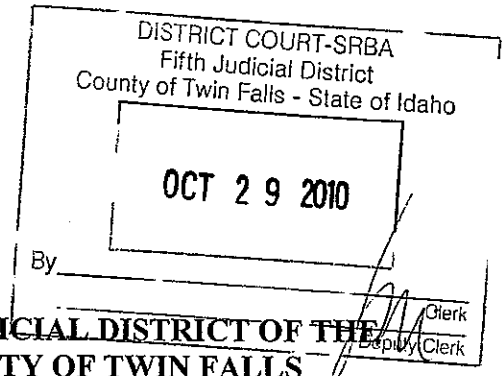




IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA

Case No. 39576

ORDER OF PARTIAL DECREES

Subcases: 45-14208 & 45-14209
(Should 3 Ranches, Inc. & Matthews)

On September 16, 2010, a *Special Master's Report and Recommendation* was filed for the above-captioned water rights. No Challenges were filed to the *Special Master's Report and Recommendation* and the time for filing Challenges has now expired.

Pursuant to I.R.C.P. 53(e)(2) and *SRBA Administrative Order 1*, Section 13f, this Court has reviewed the Findings of Fact and Conclusions of Law contained in the *Special Master's Report* and wholly adopts them as its own.

Therefore, IT IS ORDERED that the above-captioned water rights are hereby **decreed** as set forth in the attached *Partial Decrees Pursuant to I.R.C.P. 54(b)*.

DATED October 29, 2010.


ERIC J. WILDMAN
Presiding Judge
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 45-14208

NAME AND ADDRESS: SHOULDER 3 RANCHES INC
PO BOX 218
OAKLEY, ID 83346

E EUGENE MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: SEVERE SPRING TRIBUTARY: SINKS

QUANTITY: 0.02 CFS

This right shall be used in conjunction with 45-14209 & 45-4113
and is limited to a total combined diversion rate of 0.02 cfs and
a total combined quantity of 13,000 gallons per day.

PRIORITY DATE: 05/02/1969

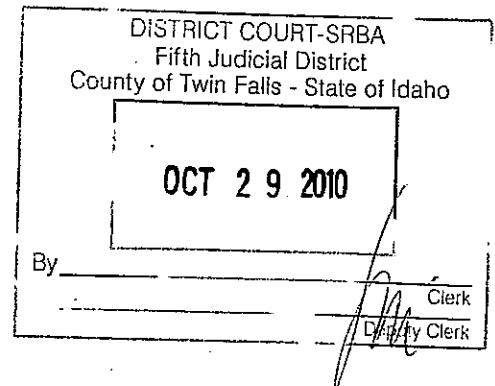
POINT OF DIVERSION: T14S R20E S22 NWNESE Within Cassia County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Stockwater	05-01 TO 10-31	0.02 CFS

PLACE OF USE:	Stockwater	Within Cassia County
	T14S R20E S23	SENE
	S24	NWSE
	R21E S19	SWNE
	S20	SWNE
	S22	SESW
	S28	NENE
	S29	SWNW

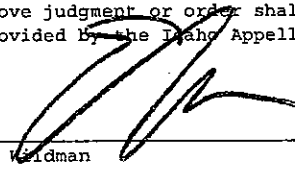
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

The quantity of water decreed for this water right is not a
determination of historical beneficial use.
The operation, use, and administration of this water right is
also subject to the terms and conditions of the stipulation and
joint motion for order approving stipulation entered into on
August 29, 2002 between the United States of America and Shoulder
Three Ranches Inc., Keith Warr, Eugene Layton, Luther Gardner
and Bill J. Matthews filed in the office of the Cassia County
Recorder and recorded on June 6, 2003 as Instrument No: 289179.
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.



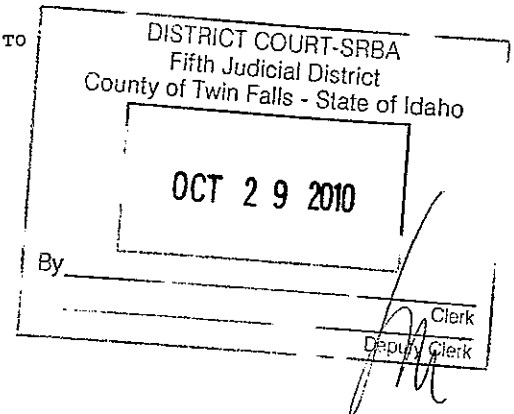
Eric J. Wildman
Presiding Judge of the
Snake River Basin Adjudication

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 45-14209



NAME AND ADDRESS: SHOULDER 3 RANCHES INC
PO BOX 218
OAKLEY, ID 83346

E EUGENE MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: SEVERE SPRING TRIBUTARY: SINKS

QUANTITY: 0.02 CFS

This right shall be used in conjunction with 45-14208 & 45-4113
and is limited to a total combined diversion rate of 0.02 cfs and
a total combined quantity of 13,000 gallons per day.

PRIORITY DATE: 12/10/1892

POINT OF DIVERSION: T14S R20E S22 NWNESE Within Cassia County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Stockwater	05-01 TO 10-31	0.02 CFS

PLACE OF USE: Stockwater Within Cassia County
T14S R20E S22 NESE

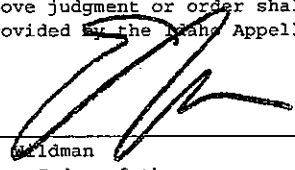
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

The quantity of water decreed for this water right is not a
determination of historical beneficial use.
The operation, use, and administration of this water right is
also subject to the terms and conditions of the stipulation and
joint motion for order approving stipulation entered into on
August 29, 2002 between the United States of America and Shoulder
Three Ranches Inc., Keith Warr, Eugene Layton, Luther Gardner
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Recorder and recorded on June 6, 2003 as Instrument No: 289179.

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. Goldman
Presiding Judge of the
Snake River Basin Adjudication

CERTIFICATE OF MAILING

I certify that a true and correct copy of the ORDER OF PARTIAL DECREES was mailed on October 29, 2010, with sufficient first-class postage to the following:

E EUGENE MATTHEWS
SHOULDER 3 RANCHES INC
Represented by:
TRAVIS L THOMPSON
113 MAIN AVE W, STE 303
PO BOX 485
TWIN FALLS, ID 83303-0485
Phone: 208-733-0700

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