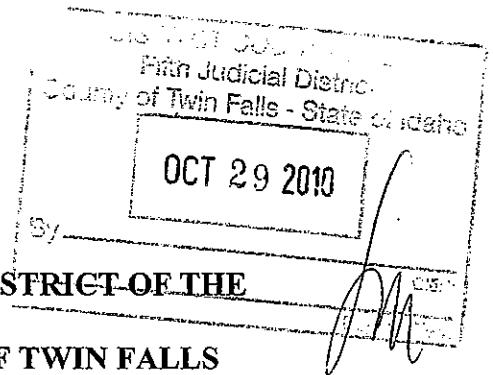




IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA

Case No. 39576

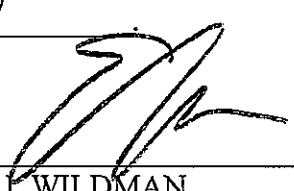
)
) Water Right Nos.: 45-02405, 45-02406,
) 45-02661, 45-12928 & 45-12930
) (Matthews)
)
) ORDER OF PARTIAL DECREES
)

On September 7, 2004, the Idaho Department of Water Resources filed its *Director's Report for Basin 45, Part I, Reporting Area 10, for Irrigation and Other Water Rights*, which included recommendations for the above named water rights. No objections were filed.

On September 16, 2010, the Idaho Department of Water Resources filed a *Notice of Completed Administrative Proceeding and Amended Director's Reports* notifying the Court of a transfer in each of the above named water rights. No objections were filed to the *Amended Director's Reports* and the time period for filing objections has expired.

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

DATED October 29, 2010

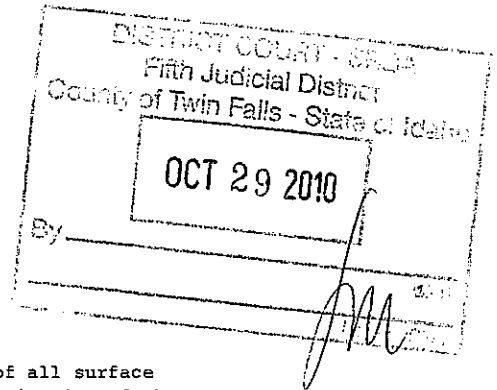


ERIC J. WILDMAN
Presiding Judge
Snake River Basin Adjudication

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)
)
Case No. 39576)
_____)

PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR
Water Right 45-02405



NAME AND ADDRESS: E EUGENE MATTHEWS
HEIDI F MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: GROUND WATER

The right holder shall make full beneficial use of all surface water rights available to the right holder for irrigation of the lands authorized to be irrigated under this right. The right holder shall limit the diversion of ground water under this right to those times when the surface water supply is not available or the surface water supply is not reasonably sufficient to irrigate the place of use authorized under this right.

If the surface water rights appurtenant to the place of use are sold, transferred, leased or used on any other place of use, this right to divert groundwater shall not be used without an approved transfer pursuant to Section 42-222, Idaho Code, or approval of the Department if a transfer is not required.

QUANTITY: 1.87 CFS
492.00 AFY

Rights 45-2405 and 45-12928 when combined shall not exceed a total diversion rate of 1.87 cfs, a total annual maximum diversion volume of 492.0 af at the field headgate. Prior to the diversion and use of water under Transfer approval 66132, the right holder shall install and maintain acceptable measuring devices at the authorized points of diversion in accordance with Department specifications, or shall obtain an approved variance from the Department to determine the amount of water diverted from power records or to maintain an existing measuring device.

This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.0 afa per acre at the field headgate for irrigation of the lands herein. Upon specific notification of the Department, the right holder shall install and maintain data loggers to record water usage information at the authorized points of diversion in accordance with Department specifications.

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed a total diversion rate of 4.56 cfs, a total annual maximum diversion volume of 1212.0 af at the field headgate.

PRIORITY DATE: 02/11/1952

POINT OF DIVERSION: T13S R23E S28 SENESW Within Cassia County
T14S R23E S03 SNNWSE

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 are diverted through the point(s) of diversion described above.

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	1.87 CFS 492.00 AFY

PLACE OF USE:	Irrigation		Within Cassia County
	T13S R23E S20	SENE 32.0	SESW 35.0
		NESE 32.0	NWSE 35.0
		SWSE 32.0	
	S21	SWNW 40.0	NWSW 40.0
		SWSW 40.0	
	S28	NWNE 34.0	SWNE 33.0
		NENW 33.0	NWNW 11.0
		SWNW 5.5	SENW 34.0
		NESW 38.0	NWSW 29.0
		SWSW 35.0	SESW 35.0
		NWSE 36.0	
	S29	NENE 4.4	NWNE 35.0
		SWNE 39.0	SENE 38.0
		NENW 34.0	SENW 35.0
		NESW 35.0	NESE 40.0
		NWSE 36.0	
	905.9 Acres Total		

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation 527.2 acres.

Rights 45-14216, 45-586, 45-587, 45-588, 45-12929, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600, 45-12927, 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation of 527.2 acres within the place of use in a single irrigation season. The specific 527.2 acres to be irrigated by the right holder shall be identified prior to each irrigation season by submitting to IDWR a land list and a representative electronic shape file or a land list and a map sufficiently detailed to allow creation of an electronic shape file to be associated with these rights.

This right is limited to the irrigation of 123.0 acres within the place of use described above in a single irrigation season.

Rights 45-2405 and 45-12928 when combined shall not exceed the irrigation of 238 acres.

Rights 45-2405, 45-12928, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600 and 45-12927 when combined shall not exceed the irrigation of 238.0 acres.

Rights 45-2406, 45-2661 and 45-12930 when combined shall not exceed the irrigation of 289.2 acres.

Rights 45-2406, 45-2661, 45-12930, 45-14216, 45-586, 45-587, 45-588 and 45-12929 when combined shall not exceed the irrigation of 289.2 acres.

Rights 45-2406 and 45-2661 when combined shall not exceed the irrigation of 180 acres.

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

Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.

Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 140.

Approval of this transfer does not preclude the opportunity for review of the validity of this water right in the ongoing Snake River Basin Adjudication.

The use of this right is subject to the Amended Order Amending Transfer Approval dated July 20, 2010 with additional conditions as follows:

OTHER PROVISIONS (continued)

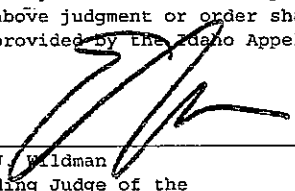
1. The use of water is subject to the attached IRRIGATION PLAN.
 - 1.1 Prior to August 31, 2010 the applicant shall report directly to the Department and the watermaster of Water District 140 the location of the 527.2 acres initially irrigated from March 15, 2010 to August 31, 2010. The applicant shall also report that portion of the 527.2 acres intended to be dried up (defined as A acres under the plan) in exchange for irrigation of other lands between September 1 and November 15 of 2010 (defined as B acres under the plan) necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting.
 - 1.2 Beginning in 2011 and for each successive year, the applicant shall report directly to the Department and the watermaster of Water District 140 prior to May 1, the location of the 527.2 acres of crops that will be irrigated between March 15 and August 31. The applicant shall also report prior to August 31, the location and number of the A acres (that portion of the 527.2 acres to be dried up on or before August 31), and the number and location of the B acres (the acres to be irrigated in the fall between September 1 and November 15).
 - 1.3 Identification or reporting to the Department and the Water District 140 watermaster of the 527.2 cropped acres, the A acres, and the B acres shall be in the form of a land list and a map sufficiently detailed to allow creation of an electronic shape file.
 - 1.4 The total number of B acres shall not exceed the number of A acres in any irrigation season.
 - 1.5 Application of water to B acres in the fall is limited to water necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting. Application of water to B acres shall not provide water to irrigate crops for harvest in the same fall. Application of water to B acres in the fall shall not exceed two applications or sets of water.
 - 1.6 The B acres identified for fall irrigation in any year shall be included in the 527.2 cropped acres for the subsequent season.
 - 1.7 The watermaster of Water District 140 shall monitor the place of use and regulate the use of water under the approved transfers pursuant to these conditions of approval. The watermaster of Water District 140 shall coordinate delivery and regulation with the watermaster of Water District 45-A of the surface water rights covered by transfer No. 66133.
 - 1.8 Original conditions of approval associated with transfer No. 66132 and transfer No. 66133 that are in the standard form of: "This right is limited to the irrigation of ### acres within the place of use described above in a single irrigation season", shall be amended to the form of: "This right is limited to the irrigation of ### acres within the place of use described above in accordance with the attached Irrigation Plan."
2. Failure to adhere to the conditions of use and timelines set forth on the IRRIGATION PLAN shall be cause for this amended approval to be revoked with prejudice and the transfers to revert back to the approval established in the orders dated December 2, 2009.

The right holder shall accomplish the change authorized by this transfer within one (1) year of the date of this approval.

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.

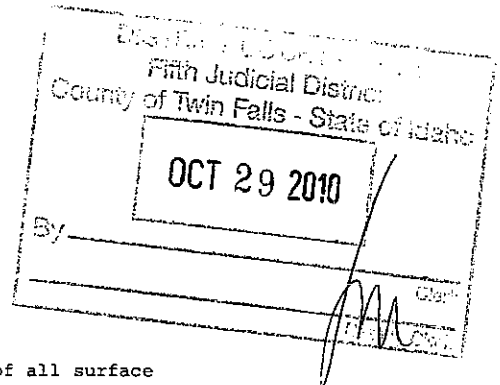


Eric J. Wildman
Presiding Judge of the
Snake River Basin Adjudication

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 45-02406



NAME AND ADDRESS: E EUGENE MATTHEWS
HEIDI F MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: GROUND WATER

The right holder shall make full beneficial use of all surface water rights available to the right holder for irrigation of the lands authorized to be irrigated under this right. The right holder shall limit the diversion of ground water under this right to those times when the surface water supply is not available or the surface water supply is not reasonably sufficient to irrigate the place of use authorized under this right.

If the surface water rights appurtenant to the place of use are sold, transferred, leased or used on any other place of use, this right to divert groundwater shall not be used without an approved transfer pursuant to Section 42-222, Idaho Code, or approval of the Department if a transfer is not required.

QUANTITY: 1.87 CFS
480.00 AFY

Prior to the diversion and use of water under Transfer approval 66132, the right holder shall install and maintain acceptable measuring devices at the authorized points of diversion in accordance with Department specifications, or shall obtain an approved variance from the Department to determine the amount of water diverted from power records or to maintain an existing measuring device.

This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.0 afa per acre at the field headgate for irrigation of the lands herein.

Upon specific notification of the Department, the right holder shall install and maintain data loggers to record water usage information at the authorized points of diversion in accordance with Department specifications.

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed a total diversion rate of 4.56 cfs, a total annual maximum diversion volume of 1212.0 af at the field headgate.

Rights 45-2406, 45-2661 and 45-12930 when combined shall not exceed a total diversion rate of 2.69 cfs and a total annual maximum diversion volume of 720.0 af at the field headgate.

PRIORITY DATE: 02/11/1952

POINT OF DIVERSION: T13S R23E S28 SENESW Within Cassia County
T14S R23E S03 SNNWSE

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 are diverted through the point(s) of diversion described above.

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	1.87 CFS 480.00 AFY

SRBA Partial Decree Pursuant to I.R.C.P. 54(b) (continued)

PLACE OF USE:	Irrigation	Within Cassia County	
	T13S R23E S20	SENE 32.0	SESW 35.0
		NESE 32.0	NWSE 35.0
		SWSE 32.0	
	S21	SWNW 40.0	NWSW 40.0
		SWSW 40.0	
	S28	NWNE 34.0	SWNE 33.0
		NENW 33.0	NWNW 11.0
		SWNW 5.5	SENW 34.0
		NESW 38.0	NWSW 29.0
		SWSW 35.0	SESW 35.0
		NWSE 36.0	
	S29	NENE 4.4	NWNE 35.0
		SWNE 39.0	SENE 38.0
		NENW 34.0	SENW 35.0
		NESW 35.0	NESE 40.0
		NWSE 36.0	
	905.9 Acres Total		

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation 527.2 acres.

Rights 45-14216, 45-586, 45-587, 45-588, 45-12929, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600, 45-12927, 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation of 527.2 acres within the place of use in a single irrigation season. The specific 527.2 acres to be irrigated by the right holder shall be identified prior to each irrigation season by submitting to IDWR a land list and a representative electronic shape file or a land list and a map sufficiently detailed to allow creation of an electronic shape file to be associated with these rights.

Rights 45-2406, 45-2661 and 45-12930 when combined shall not exceed the irrigation of 289.2 acres.

Rights 45-2406 and 45-2661 when combined shall not exceed the irrigation of 180 acres.

Rights 45-2406, 45-2661, 45-12930, 45-14216, 45-586, 45-587, 45-588 and 45-12929 when combined shall not exceed the irrigation of 289.2 acres.

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

Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.

Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 140.

Approval of this transfer does not preclude the opportunity for review of the validity of this water right in the ongoing Snake River Basin Adjudication.

The use of this right is subject to the Amended Order Amending Transfer Approval dated July 20, 2010 with additional conditions as follows:

1. The use of water is subject to the attached IRRIGATION PLAN.
- 1.1 Prior to August 31, 2010 the applicant shall report directly to the Department and the watermaster of Water District report that portion of the 527.2 acres intended to be dried up (defined as A acres under the plan) in exchange for irrigation of other lands between September 1 and November 15 of 2010 (defined as B acres under the plan) necessary to prepare soil

OTHER PROVISIONS (continued)

for tilling, for application of chemicals, or for establishing fall planting.

1.2 Beginning in 2011 and for each successive year, the applicant shall report directly to the Department and the watermaster of Water District 140 prior to May 1, the location of the 527.2 acres of crops that will be irrigated between March 15 and August 31. The applicant shall also report prior to August 31, the location and number of the A acres (that portion of the 527.2 acres to be dried up on or before August 31), and the number and location of the B acres (the acres to be irrigated in the fall between September 1 and November 15).

1.3 Identification or reporting to the Department and the Water District 140 watermaster of the 527.2 cropped acres, the A acres, and the B acres shall be in the form of a land list and a map sufficiently detailed to allow creation of an electronic shape file.

1.4 The total number of B acres shall not exceed the number of A acres in any irrigation season.

1.5 Application of water to B acres in the fall is limited to water necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting. Application of water to B acres shall not provide water to irrigate crops for harvest in the same fall. Application of water to B acres in the fall shall not exceed two applications or sets of water.

1.6 The B acres identified for fall irrigation in any year shall be included in the 527.2 cropped acres for the subsequent season.

1.7 The watermaster of Water District 140 shall monitor the place of use and regulate the use of water under the approved transfers pursuant to these conditions of approval. The watermaster of Water District 140 shall coordinate delivery and regulation with the watermaster of Water District 45-A of the surface water rights covered by transfer No. 66133.

1.8 Original conditions of approval associated with transfer No. 66132 and transfer No. 66133 that are in the standard form of: "This right is limited to the irrigation of ### acres within the place of use described above in a single irrigation season", shall be amended to the form of: "This right is limited to the irrigation of ### acres within the place of use described above in accordance with the attached Irrigation Plan."

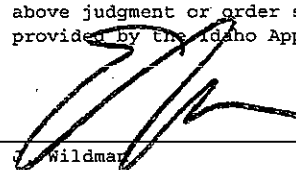
2. Failure to adhere to the conditions of use and timelines set forth on the IRRIGATION PLAN shall be cause for this amended approval to be revoked with prejudice and the transfers to revert back to the approval established in the orders dated December 2, 2009.

The right holder shall accomplish the change authorized by this transfer within one (1) year of the date of this approval.

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.



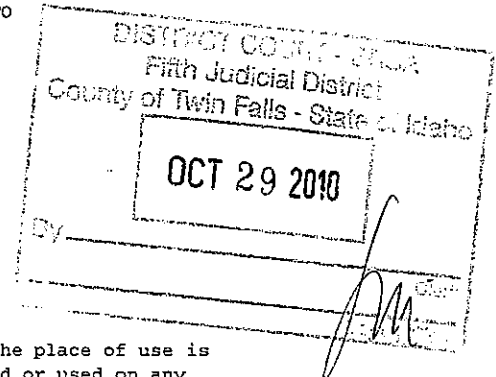
Eric J. Wildman
Presiding Judge of the
Snake River Basin Adjudication

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 45-02661



NAME AND ADDRESS: E EUGENE MATTHEWS
HEIDI F MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: GROUND WATER

If the surface water right(s) appurtenant to the place of use is abandoned, forfeited, sold, transferred, leased or used on any other place of use, this right to divert ground water shall not be used without an approved transfer pursuant to Section 42-222, Idaho Code, or approval of the Department if a transfer is not required.

The right holder shall make full beneficial use of all surface water rights available to the right holder for irrigation of the lands authorized to be irrigated under this right. The right holder shall limit the diversion of ground water under this right to those times when the surface water supply is not available or the surface water supply is not reasonably sufficient to irrigate the place of use authorized under this right.

QUANTITY: 0.82 CFS
276.00 AFY

This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.0 afa per acre at the field headgate for irrigation of the lands herein.

Prior to diversion of water under this approval, the right holder shall provide a means of measurement and lockable controlling works for all authorized points of diversion. The means of measurement and controlling works must be suitable for control of the diversions and acceptable to the watermaster. Rights 45-14216, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-586, 45-587, 45-588, 45-600, 45-12927 and 45-12929 when combined shall not exceed a total diversion rate of 6.93 cfs.

Upon specific notification of the Department, the right holder shall install and maintain data loggers to record water usage information at the authorized points of diversion in accordance with Department specifications.

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed a total diversion rate of 4.56 cfs, a total annual maximum diversion volume of 1212.0 af at the field headgate.

Rights 45-2406, 45-2661 and 45-12930 when combined shall not exceed a total diversion rate of 2.69 cfs and a total annual maximum diversion volume of 720.0 af at the field headgate.

PRIORITY DATE: 07/11/1961

POINT OF DIVERSION: T13S R23E S28 SENESW Within Cassia County
T14S R23E S03 SNNWSE

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 are diverted through the point(s) of diversion described above.

SRBA Partial Decree Pursuant to I.R.C.P. 54(b) (continued)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	0.82 CFS 276.00 APY
PLACE OF USE:	Irrigation		Within Cassia County
	T13S R23E S20	SENE 32.0 NESE 32.0 SWSE 32.0	SESW 35.0 NWSE 35.0
	S21	SNNW 40.0 SWSW 40.0	NWSW 40.0
	S28	NWNE 34.0 NENW 33.0 SNNW 5.5 NESW 38.0 SWSW 35.0 NWSE 36.0	SWNE 33.0 NWNW 11.0 SENE 34.0 NWSW 29.0 SESW 35.0
	S29	NENE 4.4 SWNE 39.0 NENW 34.0 NESW 35.0 NWSE 36.0	NWNE 35.0 SENE 38.0 SENE 35.0 NESE 40.0
	905.9 Acres Total		

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation 527.2 acres.
Rights 45-14216, 45-586, 45-587, 45-588, 45-12929, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600, 45-12927, 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation of 527.2 acres within the place of use in a single irrigation season.
The specific 527.2 acres to be irrigated by the right holder shall be identified prior to each irrigation season by submitting to IDWR a land list and a representative electronic shape file or a land list and a map sufficiently detailed to allow creation of an electronic shape file to be associated with these rights.
This right is limited to the irrigation of 69.0 acres within the place of use described above in a single irrigation season.
Rights 45-2506, 45-2661 and 45-12930 when combined shall not exceed the irrigation of 289.2 acres.
Rights 45-2406, 45-2661, 45-12930, 45-14216, 45-586, 45-587, 45-588 and 45-12929 when combined shall not exceed the irrigation of 289.2 acres.
Rights 45-2406 and 45-2661 when combined shall not exceed the irrigation of 180 acres.

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

Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.
Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 140.
Approval of this transfer does not preclude the opportunity for review of the validity of this water right in the ongoing Snake River Basin Adjudication.
The use of this right is subject to the Amended Order Amending Transfer Approval dated July 20, 2010 with additional conditions as follows:

OTHER PROVISIONS (continued)

1. The use of water is subject to the attached IRRIGATION PLAN.

1.1 Prior to August 31, 2010 the applicant shall report directly to the Department and the watermaster of Water District 140 the location of the 527.2 acres initially irrigated from March 15, 2010 to August 31, 2010. The applicant shall also report that portion of the 527.2 acres intended to be dried up (defined as A acres under the plan) in exchange for irrigation of other lands between September 1 and November 15 of 2010 (defined as B acres under the plan) necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting.

1.2 Beginning in 2011 and for each successive year, the applicant shall report directly to the Department and the watermaster of Water District 140 prior to May 1, the location of the 527.2 acres of crops that will be irrigated between March 15 and August 31. The applicant shall also report prior to August 31, the location and number of the A acres (that portion of the 527.2 acres to be dried up on or before August 31), and the number and location of the B acres (the acres to be irrigated in the fall between September 1 and November 15).

1.3 Identification or reporting to the Department and the Water District 140 watermaster of the 527.2 cropped acres, the A acres, and the B acres shall be in the form of a land list and a map sufficiently detailed to allow creation of an electronic shape file.

1.4 The total number of B acres shall not exceed the number of A acres in any irrigation season.

1.5 Application of water to B acres in the fall is limited to water necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting. Application of water to B acres shall not provide water to irrigate crops for harvest in the same fall. Application of water to B acres in the fall shall not exceed two applications or sets of water.

1.6 The B acres identified for fall irrigation in any year shall be included in the 527.2 cropped acres for the subsequent season.

1.7 The watermaster of Water District 140 shall monitor the place of use and regulate the use of water under the approved transfers pursuant to these conditions of approval. The watermaster of Water District 140 shall coordinate delivery and regulation with the watermaster of Water District 45-A of the surface water rights covered by transfer No. 66133.

1.8 Original conditions of approval associated with transfer No. 66132 and transfer No. 66133 that are in the standard form No. 66132 and transfer No. 66133 that are in the standard form of: "This right is limited to the irrigation of ### acres within the place of use described above in a single irrigation season", shall be amended to the form of: "This right is limited to the irrigation of ### acres within the place of use described above in accordance with the attached Irrigation Plan."

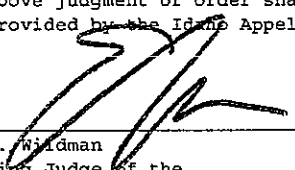
2. Failure to adhere to the conditions of use and timelines set forth on the IRRIGATION PLAN shall be cause for this amended approval to be revoked with prejudice and the transfers to revert back to the approval established in the orders dated December 2, 2009.

The right holder shall accomplish the change authorized by this transfer within one (1) year of the date of this approval.

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.



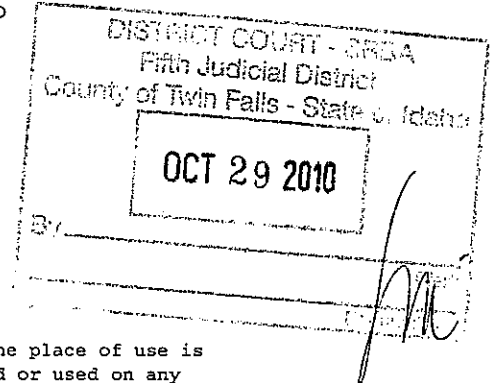
Eric J. Wildman
Presiding Judge of the
Snake River Basin Adjudication

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 45-12928



NAME AND ADDRESS: E EUGENE MATTHEWS
HEIDI F MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: GROUND WATER

If the surface water right(s) appurtenant to the place of use is abandoned, forfeited, sold, transferred, leased or used on any other place of use, this right to divert ground water shall not be used without an approved transfer pursuant to Section 42-222, Idaho Code, or approval of the Department if a transfer is not required.

The right holder shall make full beneficial use of all surface water rights available to the right holder for irrigation of the lands authorized to be irrigated under this right. The right holder shall limit the diversion of ground water under this right to those times when the surface water supply is not available or the surface water supply is not reasonably sufficient to irrigate the place of use authorized under this right.

QUANTITY: 0.90 CFS

Prior to the diversion and use of water under Transfer approval 66132, the right holder shall install and maintain acceptable measuring devices at the authorized points of diversion in accordance with Department specifications, or shall obtain an approved variance from the Department to determine the amount of water diverted from power records or to maintain an existing measuring device.

This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.0 afa per acre at the field headgate for irrigation of the lands herein.

Upon specific notification of the Department, the right holder shall install and maintain data loggers to record water usage information at the authorized points of diversion in accordance with Department specifications.

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed a total diversion rate of 4.56 cfs, a total annual maximum diversion volume of 1212.0 af at the field headgate.

Rights 45-2405 and 45-12928 when combined shall not exceed a total diversion rate of 1.87 cfs and a total annual maximum diversion volume of 492.0 af at the field headgate.

PRIORITY DATE: 06/30/1985

POINT OF DIVERSION: T13S R23E S28 SENESW Within Cassia County
T14S R23E S03 SNNWSE

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 are diverted through the point(s) of diversion described above.

PURPOSE AND

PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	0.90 CFS

PLACE OF USE:	Irrigation		Within Cassia County
	T13S R23E S20	SENE 32.0	SESW 35.0
		NESE 32.0	NWSE 35.0
		SWSE 32.0	
	S21	SWNW 40.0	NWSW 40.0
		SWSW 40.0	
	S28	NWNE 34.0	SWNE 33.0
		NENW 33.0	NWNW 11.0
		SWNW 5.5	SENE 34.0
		NESW 38.0	NWSW 29.0
		SWSW 35.0	SESW 35.0
		NWSE 36.0	
	S29	NENE 4.4	NWNE 35.0
		SWNE 39.0	SENE 38.0
		NENW 34.0	SENE 35.0
		NESW 35.0	NESE 40.0
		NWSE 36.0	
	905.9 Acres Total		

This right is limited to the irrigation of 115.0 acres within the place of use described above in a single irrigation season. Rights 45-2505 and 45-12928 when combined shall not exceed the irrigation of 238 acres. Rights 45-2405, 45-12928, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600 and 45-12927 when combined shall not exceed the irrigation of 238.0 acres. Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation 527.2 acres. Rights 45-14216, 45-586, 45-587, 45-588, 45-12929, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600, 45-12927, 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation of 527.2 acres within the place of use in a single irrigation season. The specific 527.2 acres to be irrigated by the right holder shall be identified prior to each irrigation season by submitting to IDWR a land list and a representative electronic shape file or a land list and a map sufficiently detailed to allow creation of an electronic shape file to be associated with these rights.

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

Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer. Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 45A. Approval of this transfer does not preclude the opportunity for review of the validity of this water right in the ongoing Snake River Basin Adjudication. The right holder shall accomplish the change authorized by this transfer within one year of the date of this approval. The use of this right is subject to the Amended Order Amending Transfer Approval dated July 20, 2010 with additional conditions as follows:

1. The use of water is subject to the attached IRRIGATION PLAN.
 - 1.1 Prior to August 31, 2010 the applicant shall report directly to the Department and the watermaster of Water District 140 the location of the 527.2 acres initially irrigated from March 15, 2010 to August 31, 2010. The applicant shall also

OTHER PROVISIONS (continued)

report that portion of the 527.2 acres intended to be dried up (defined as A acres under the plan) in exchange for irrigation of other lands between September 1 and November 15 of 2010 (defined as B acres under the plan) necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting.

1.2 Beginning in 2011 and for each successive year, the applicant shall report directly to the Department and the watermaster of Water District 140 prior to May 1, the location of the 527.2 acres of crops that will be irrigated between March 15 and August 31. The applicant shall also report prior to August 31, the location and number of the A acres (that portion of the 527.2 acres to be dried up on or before August 31), and the number and location of the B acres (the acres to be irrigated in the fall between September 1 and November 15).

1.3 Identification or reporting to the Department and the Water District 140 watermaster of the 527.2 cropped acres, the A acres, and the B acres shall be in the form of a land list and a map sufficiently detailed to allow creation of an electronic shape file.

1.4 The total number of B acres shall not exceed the number of A acres in any irrigation season.

1.5 Application of water to B acres in the fall is limited to water necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting. Application of water to B acres shall not provide water to irrigate crops for harvest in the same fall. Application of water to B acres in the fall shall not exceed two applications or sets of water.

1.6 The B acres identified for fall irrigation in any year shall be included in the 527.2 cropped acres for the subsequent season.

1.7 The watermaster of Water District 140 shall monitor the place of use and regulate the use of water under the approved transfers pursuant to these conditions of approval. The watermaster of Water District 140 shall coordinate delivery and regulation with the watermaster of Water District 45-A of the surface water rights covered by transfer No. 66133.

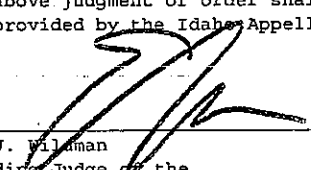
1.8 Original conditions of approval associated with transfer No. 66132 and transfer No. 66133 that are in the standard form of: "This right is limited to the irrigation of ### acres within the place of use described above in a single irrigation season", shall be amended to the form of: "This right is limited to the irrigation of ### acres within the place of use described above in accordance with the attached Irrigation Plan."

2. Failure to adhere to the conditions of use and timelines set forth on the IRRIGATION PLAN shall be cause for this amended approval to be revoked with prejudice and the transfers to revert back to the approval established in the orders dated December 2, 2009.

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. Wilaman
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 45-12930

NAME AND ADDRESS: E EUGENE MATTHEWS
HEIDI F MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: GROUND WATER

If the surface water right(s) appurtenant to the place of use is abandoned, forfeited, sold, transferred, leased or used on any other place of use, this right to divert ground water shall not be used without an approved transfer pursuant to Section 42-222, Idaho Code, or approval of the Department if a transfer is not required.

The right holder shall make full beneficial use of all surface water rights available to the right holder for irrigation of the lands authorized to be irrigated under this right. The right holder shall limit the diversion of ground water under this right to those times when the surface water supply is not available or the surface water supply is not reasonably sufficient to irrigate the place of use authorized under this right.

QUANTITY: 1.00 CFS

Prior to the diversion and use of water under Transfer approval 66132, the right holder shall install and maintain acceptable measuring devices at the authorized points of diversion in accordance with Department specifications, or shall obtain an approved variance from the Department to determine the amount of water diverted from power records or to maintain an existing measuring device.

This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.0 afa per acre at the field headgate for irrigation of the lands herein.

Upon specific notification of the Department, the right holder shall install and maintain data loggers to record water usage information at the authorized points of diversion in accordance with Department specifications.

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed a total diversion rate of 4.56 cfs, a total annual maximum diversion volume of 1212.0 af at the field headgate.

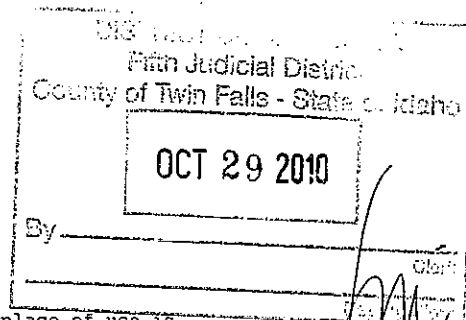
Rights 45-2406, 45-2661 and 45-12930 when combined shall not exceed a total diversion rate of 2.69 cfs and a total annual maximum diversion volume of 720.0 af at the field headgate.

PRIORITY DATE: 06/30/1985

POINT OF DIVERSION: T13S R23E S28 SENESW Within Cassia County
T14S R23E S03 SNNWE

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 are diverted through the point(s) of diversion described above.

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	03-15 TO 11-15	1.00 CFS



PLACE OF USE:	Irrigation		Within Cassia County
	T13S R23E S20	SENE 32.0	SESW 35.0
		NESE 32.0	NWSE 35.0
		SWSE 32.0	
	S21	SWNW 40.0	NWSW 40.0
		SWSW 40.0	
	S28	NWNE 34.0	SWNE 33.0
		NENW 33.0	NWNW 11.0
		SWNW 5.5	SENE 34.0
		NESW 38.0	NWSW 29.0
		SWSW 35.0	SESW 35.0
		NWSE 36.0	
	S29	NENE 4.4	NWNE 35.0
		SWNE 39.0	SENE 38.0
		NENW 34.0	SENE 35.0
		NESW 35.0	NESE 40.0
		NWSE 36.0	
	905.9 Acres Total		

Rights 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation 527.2 acres.

Rights 45-14216, 45-586, 45-587, 45-588, 45-12929, 45-577A, 45-577B, 45-578A, 45-578B, 45-579A, 45-579B, 45-580A, 45-580B, 45-600, 45-12927, 45-2405, 45-2406, 45-2661, 45-12928 and 45-12930 when combined shall not exceed the irrigation of 527.2 acres within the place of use in a single irrigation season.

The specific 527.2 acres to be irrigated by the right holder shall be identified prior to each irrigation season by submitting to IDWR a land list and a representative electronic shape file or a land list and a map sufficiently detailed to allow creation of an electronic shape file to be associated with these rights.

This right is limited to the irrigation of 109.2 acres within the place of use described above in a single irrigation season.

Rights 45-2406, 45-2661, 45-12930, 45-14216, 45-586, 45-587, 45-588 and 45-12929 when combined shall not exceed the irrigation of 289.2 acres.

Rights 45-2406, 45-2661 and 45-12930 when combined shall not exceed the irrigation of 289.2 acres.

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

Failure of the right holder to comply with the conditions of this transfer is cause for the Director to rescind approval of the transfer.

Use of water under this right will be regulated by a watermaster with responsibility for the distribution of water among appropriators within a water district. At the time of this approval, this water right is within State Water District No. 45A.

Approval of this transfer does not preclude the opportunity for review of the validity of this water right in the ongoing Snake River Basin Adjudication.

The use of this right is subject to the Amended Order Amending Transfer Approval dated July 20, 2010 with additional conditions as follows:

1. The use of water is subject to the attached IRRIGATION PLAN.
 - 1.1 Prior to August 31, 2010 the applicant shall report directly to the Department and the watermaster of Water District 140 the location of the 527.2 acres initially irrigated from March 15, 2010 to August 31, 2010. The applicant shall also report that portion of the 527.2 acres intended to be dried up (defined as A acres under the plan) in exchange for irrigation

OTHER PROVISIONS (continued)

of other lands between September 1 and November 15 of 2010 (defined as B acres under the plan) necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting.

1.2 Beginning in 2011 and for each successive year, the applicant shall report directly to the Department and the watermaster of Water District 140 prior to May 1, the location of the 527.2 acres of crops that will be irrigated between March 15 and August 31. The applicant shall also report prior to August 31, the location and number of the A acres (that portion of the 527.2 acres to be dried up on or before August 31), and the number and location of the B acres (the acres to be irrigated in the fall between September 1 and November 15).

1.3 Identification or reporting to the Department and the Water District 140 watermaster of the 527.2 cropped acres, the A acres, and the B acres shall be in the form of a land list and a map sufficiently detailed to allow creation of an electronic shape file.

1.4 The total number of B acres shall not exceed the number of A acres in any irrigation season.

1.5 Application of water to B acres in the fall is limited to water necessary to prepare soil for tilling, for application of chemicals, or for establishing fall planting. Application of water to B acres shall not provide water to irrigate crops for harvest in the same fall. Application of water to B acres in the fall shall not exceed two applications or sets of water.

1.6 The B acres identified for fall irrigation in any year shall be included in the 527.2 cropped acres for the subsequent season.

1.7 The watermaster of Water District 140 shall monitor the place of use and regulate the use of water under the approved transfers pursuant to these conditions of approval. The watermaster of Water District 140 shall coordinate delivery and regulation with the watermaster of Water District 45-A of the surface water rights covered by transfer No. 66133.

1.8 Original conditions of approval associated with transfer No. 66132 and transfer No. 66133 that are in the standard form of: "This right is limited to the irrigation of ### acres within the place of use described above in a single irrigation season", shall be amended to the form of: "This right is limited to the irrigation of ### acres within the place of use described above in accordance with the attached Irrigation Plan."

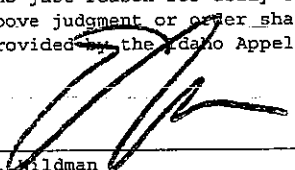
2. Failure to adhere to the conditions of use and timelines set forth on the IRRIGATION PLAN shall be cause for this amended approval to be revoked with prejudice and the transfers to revert back to the approval established in the orders dated December 2, 2009.

The right holder shall accomplish the change authorized by this transfer within one (1) year of the date of this approval.

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

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:

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

E EUGENE MATTHEWS
HEIDI F MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

ORDER

Page 1 10/29/10

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Deputy Clerk