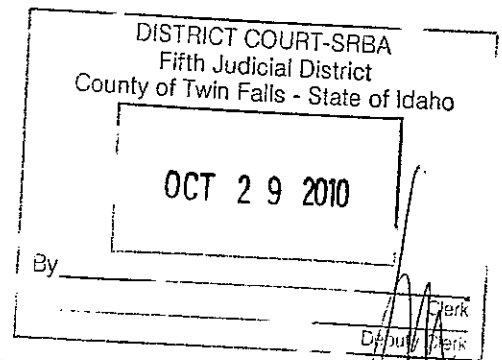




IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA

Case No. 39576

ORDER OF PARTIAL DECREES

Subcases: 45-14210 & 45-14211
(Shoulder 3 Ranches, Inc. & Matthews)

On September 21, 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)
Case No. 39576)
_____)

PARTIAL DECREE PURSUANT TO
I.R.C.P. 54(b) FOR
Water Right 45-14210

DISTRICT COURT-SRBA
Fifth Judicial District
County of Twin Falls - State of Idaho

OCT 29 2010

By _____

Deputy Clerk

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

E EUGENE MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: BIG PIPE SPRING TRIBUTARY: SINKS
CEDAR BIRCH SPRING TRIBUTARY: SINKS
COWBOY SPRING TRIBUTARY: SINKS
FOURMILE SPRING TRIBUTARY: SINKS

QUANTITY: 0.02 CFS

This right shall be used in conjunction with 45-12130, 45-12141,
45-12159, 45-12831 & 45-14211 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: 04/30/1879

POINT OF DIVERSION: T14S R21E S15 NWNWNW Within Cassia County
S16 SWNWSE
S17 SWNENW
S32 NESENE

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 R21E S15	NWNW
	S16	NWSE
	S17	NENW
	S32	SENE

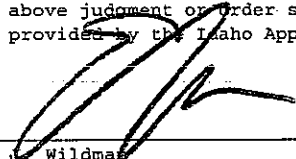
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

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.



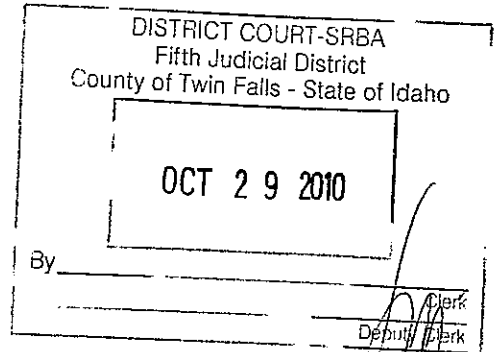
Eric J. Wildman
Presiding Judge of the
Snake River Basin Adjudication

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 45-14211



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

E EUGENE MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE: LITTLE COTTONWOOD CREEK TRIBUTARY: SINKS

QUANTITY: 0.02 CFS

This right shall be used in conjunction with 45-12121 & 45-14210
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: 04/30/1875

POINT OF DIVERSION: T14S R20E S12 SENESE (Instream Beginning Point) Within Cassia County
R21E S16 NENENE (Instream Ending Point)

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 S12	NESE
	R21E S07	NESW
		LOT 3 (NWSW)
		NWSE
	S08	NWSW
		SWSW
		SWSE
		SESE
	S09	SWSW
	S16	SESW
		NWNE
		NENW

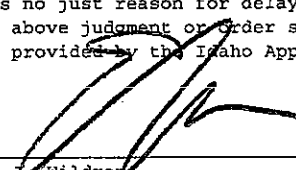
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

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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THIS PARTIAL DECREE IS SUBJECT TO SUCH GENERAL PROVISIONS
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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:

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

E EUGENE MATTHEWS

1249 S HWY 27

OAKLEY, ID 83346

A handwritten signature in cursive script, reading "Julie Murphy", is written over a horizontal line. The signature is in dark ink and is positioned to the right of the printed text "Deputy Clerk".