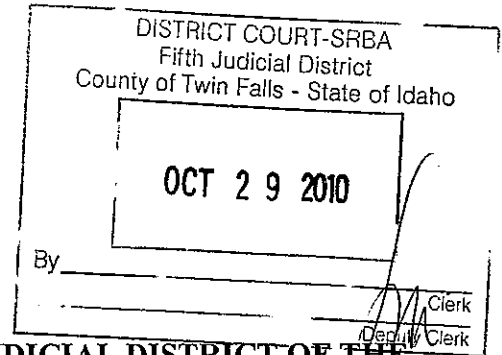




IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA

Case No. 39576

ORDER OF PARTIAL DECREES

Subcases: 45-14204, 45-14205 & 45-14298
(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. WILMAN
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 45-14204

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

OCT 29 2010

By _____

Clerk

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: BUCKBRUSH SPRING TRIBUTARY: SINKS
CHOCHECHERRY SPRING TRIBUTARY: SINKS
DUMMER SPRING TRIBUTARY: SINKS
LAYTON SPRING TRIBUTARY: SINKS
LITTLE SQUAW CREEK SPRING TRIBUTARY: SINKS
LONE PINE SPRING TRIBUTARY: SINKS
MABEY SPRING TRIBUTARY: SINKS
MABEY SPRING NO 2 TRIBUTARY: SINKS
RODEO SPRING TRIBUTARY: SINKS
UNNAMED SPRING TRIBUTARY: SINKS

QUANTITY: 0.02 CFS

This right shall be used in conjunction with 45-12123, 45-12127B,
45-12127C, 45-12143, 45-12144, 45-12145, 45-12147, 45-12156,
45-12157, 45-12164, 45-12166, 45-12170, 45-12834, 45-12845,
45-12846, 45-14205 & 45-14298 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 R20S S27	NENENW	Within Cassia County
	S32	SWSENE	
	S33	NWNENE	
		SWSWNW	
		NENWSW	
		NWNWSW	
		SWSWSW	
		NWNESE	
		SESWSE	
	S34	NENENE	
		NENENE	
		SESWNE	
	S35	NESENW	
	T15S R20E S05	NWSENE	
		NWNWSE	
	S15	NESWNW	
		SWSESW	
	S22	SENESE	
		NWSESW	
		SWSESW	
	S27	NENENE	
	R20S S02 LOT 3	(NWNENW)	
	S04 LOT 4	(NWNWNW)	

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

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

PLACE OF USE:	Stockwater		Within Cassia County
	T14S R20E S27	NENW	
	S32	SENE	
	S33	NENE	SWNW
		NWSW	SWSW
		NESE	SWSE
	S34	NENE	SWNE
	S35	SENW	
	T15S R20E S02 LOT 3	(NENW)	
	S04 LOT 4	(NWNW)	
	S05	SENE	NWSE
	S15	SWNW	SESW
	S22	NENE	SESW
	S27	NENE	

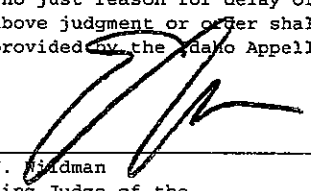
OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

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. Windman
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 45-14205

NAME AND ADDRESS:

SHOULDER 3 RANCHES INC
PO BOX 218
OAKLEY, ID 83346

E EUGENE MATTHEWS
1249 S HWY 27
OAKLEY, ID 83346

SOURCE:

IBEX SPRING TRIBUTARY: SINKS

QUANTITY:

0.02 CFS

This right shall be used in conjunction with 45-14204 and
45-14298 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:

T15S R20E S22 SENESE Within Cassia County

PURPOSE AND

PERIOD OF USE:

PURPOSE OF USE
Stockwater

PERIOD OF USE
05-01 TO 11-30

QUANTITY
0.02 CFS

PLACE OF USE:

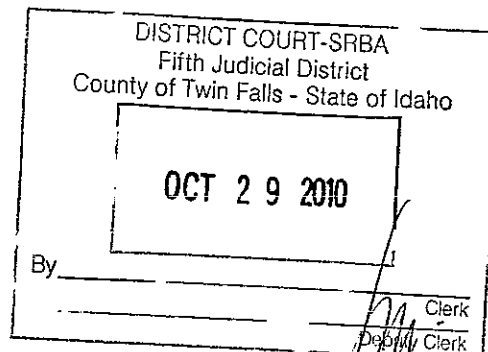
Stockwater
T15S R20E S22 NESE

Within Cassia County

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

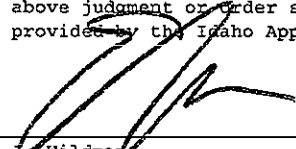
The quantity of water decreed for this water right is not a
determination of historical beneficial use.
The operation, use, and administration of this water right is
also subject to the terms and conditions of the stipulation and
joint motion for order approving stipulation entered into on
August 29, 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 45-14298

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: BUCK CORRAL CREEK TRIBUTARY: TRAPPER CREEK
FALL CREEK TRIBUTARY: TRAPPER CREEK
LITTLE SQUAW CREEK TRIBUTARY: TRAPPER CREEK
RODEO CREEK TRIBUTARY: TRAPPER CREEK
SQUAW CREEK TRIBUTARY: TRAPPER CREEK
TRAIL CREEK TRIBUTARY: TRAPPER CREEK
TRAPPER CREEK TRIBUTARY: GOOSE CREEK
VIOLETS HOLLOW TRIBUTARY: TRAPPER CREEK

QUANTITY: 0.02 CFS

This right shall be used in conjunction with 45-12123, 45-12127B,
45-12127C, 45-12143, 45-12144, 45-12145, 45-12147, 45-12156,
45-12157, 45-12164, 45-12166, 45-12170, 45-12834, 45-12845,
45-12846, 45-14204 & 45-14205 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 R20E S28 SENENE (Instream Beginning Point) Within Cassia County
S33 SENWSW (Instream Beginning Point)
SESWSE (Instream Beginning Point)
T15S R20E S02 LOT 4 (NWNWNW) (Instream Ending Point)
NESESW (Instream Beginning Point)
S03 SWNWE (Instream Beginning Point)
LOT 8 (SESWSW) (Instream Ending Point)
S05 SESWNE (Instream Beginning Point)
NENESE (Instream Ending Point)
S08 NESENE (Instream Beginning Point)
S09 SENENW (Instream Ending Point)
SENESE (Instream Ending Point)
S10 NENESW (Instream Ending Point)
S11 LOT 2 (NENWNE) (Instream Ending Point)
LOT 6 (NESENW) (Instream Ending Point)
S15 LOT 4 (NWSENE) (Instream Ending Point)
S16 SWSESW (Instream Beginning Point)
S22 NWSESW (Instream Beginning 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 S27	NENW SENW NWSE S28 S33
		NWNW NESW SWSE NENE NWSW SWSE

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

PLACE OF USE (continued)

S34	NENE	NWNE
	SENE	NESE
LOT 1	(NESE)	SESE
T15S R20E S02 LOT 4	(NWNW)	SWNW
	NWSW	LOT 7 (NWSW)
LOT 8	(SWSW)	SESW
LOT 9	(SESW)	LOT 10 (SWSE)
S03 LOT 1	(NENE)	NWNE
	SWNE	SENE
	NWSW	LOT 8 (SWSW)
S04 LOT 1	(NENE)	LOT 2 (NWNE)
	SENE	LOT 4 (NWNW)
	SWNW	NWSW
	SWSW	SESW
	NESE	
S05	SWNE	SENE
	NESE	
S08	SENE	
S09	SWNE	NENW
	NWNW	SWNW
	SESW	SESW
	NESE	LOT 1 (NESE)
	NWSE	SWSE
	SESE	
S10	NESW	LOT 6 (NESW)
	NWSW	
S11 LOT 2	(NWNE)	LOT 3 (NENW)
S15 LOT 3	(SWNE)	LOT 4 (SENE)
	SESW	NWSE
	SWSE	
S16	NENW	SESW
	NESW	SESW
S22	NENW	SWNW
	SESW	NESW
	NWSW	SESW

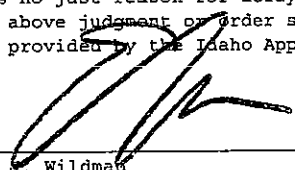
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Eric S. Wildman
Presiding Judge of the
Snake River Basin Adjudication

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, appearing to read "Julie Murphy", is written over a horizontal line.