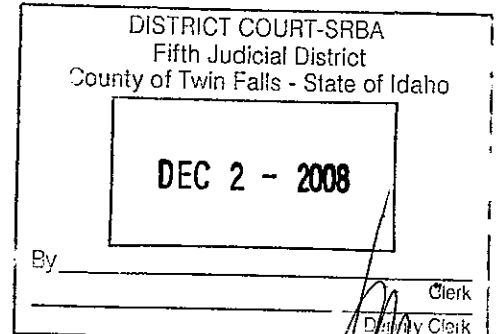


IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
)
) Water Right 21-02120



NAME AND ADDRESS: SIDNEY H ELIASON TRUST
PO BOX 73
SWAN VALLEY, ID 83449-0073

SOURCE: DRAIN DITCH TRIBUTARY: HENRYS FORK

QUANTITY: 1.00 CFS

The rights listed below are limited to a total combined
diversion rate of 1 cfs. Combined Right Nos.: 21-2120, 21-10320,
21-12989

PRIORITY DATE: 03/21/1961

POINT OF DIVERSION: T08N R41E S13 LOT 1 (SWNENW) Within Fremont County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	04-01 TO 10-31	1.00 CFS

PLACE OF USE: Irrigation Within Fremont County
T08N R41E S13 LOT 1 (NENW) 23.0
23.0 Acres Total

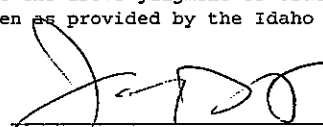
Right Nos. 21-10320 and 21-2120 are limited to the irrigation of
a combined total of 23 acres in a single irrigation season.

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

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.


John M. Melanson
Presiding Judge of the
Snake River Basin Adjudication

DEPARTMENT OF
WATER RESOURCES

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

DEC 2 - 2008

By _____ Clerk
_____ Deputy Clerk

Case No. 39576

ORDER OF PARTIAL DECREES

Subcases: See Attached Exhibit A

On June 6, 2008, 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 September 2, 2008

JOHN M. MELANSON
Presiding Judge
Snake River Basin Adjudication

EXHIBIT A

Subcase Nos:

21-02120
21-10320
21-12861
21-12865
21-12977
21-12987
21-12988
21-12989
21-13008

(Subcase list: UNCONSILK)
10/28/08

CERTIFICATE OF MAILING

I certify that a true and correct copy of the ORDER OF PARTIAL DECREES was mailed on December 02, 2008, with sufficient first-class postage to the following:

LOOSCO FARMS
C/O LYNN LOOSLI
3140 E 1100 N
ASHTON, ID 83420
Phone: 208-652-3312

CARLA MC DONALD
MICHAEL E MC DONALD
PO BOX 118
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Phone: 208-624-4862

CARLA MC DONALD
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KRISTEN SIMMONS
LARRY SIMMONS
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BANCROFT, ID 83217-0036
Phone: 208-648-0864

SIDNEY H ELIASON TRUST
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DIRECTOR OF IDWR
PO BOX 83720
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ALAN OPSAHL
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SID ELIASON
470 S 1300 E
SALT LAKE CITY, UT 84102

ORDER

Page 1 12/02/08

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Deputy Clerk