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MAR 21 2005
Department of Water Resources
Southern Region

Attorneys for Twin Falls Canal Company and North Side Canal Company

BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO

IN THE MATTER OF APPLICATION)
FOR TRANSFER NO. 71616)
(in the name of Howard Taylor & Sons, Inc))
)
)

NOTICE OF PROTEST

RECEIVED
MAR 23 2005
Department of Water Resources
Eastern Region

TWIN FALLS CANAL COMPANY and NORTH SIDE CANAL COMPANY
(hereinafter "Canal Companies"), by and through their attorneys of record, BARKER
ROSHOLT & SIMPSON LLP, hereby file this *Notice of Protest* to the approval of the above-
numbered application for transfer filed by Howard Taylor & Sons, Inc. ("Applicant"). The
initial basis for the Canal Companies' protest is as follows:

1. The application fails to provide sufficient evidence regarding the proposed change
in the place of use for the subject surface and ground water rights. The application indicates that
the place of use for water right no. 32-2135 "will be dry", but it is unclear whether or not new
acres are proposed to be irrigated, or whether the new place of use and the number of irrigated
acres will exceed the existing water rights. Accordingly, it is unclear whether or not the transfer
will result in an illegal expansion and/or enlargement of the water rights.

NOTICE OF PROTEST (application for transfer no. 71616)

Receipt # 5027484
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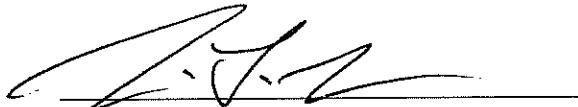
2. The application does not indicate the quantities of water and diversion rates proposed to be pumped from the "two new wells." If the existing points of diversion will no longer be used, the application must follow the Director's October 30, 2002 *Transfer Processing Policies & Procedures* since it would propose to change a point of diversion within the Eastern Snake River Plain Aquifer.

3. The application violates the criteria of I.C. § 42-222; and

4. For such other and further reasons as may be discovered or set forth at the hearing on this matter.

DATED this 21st day of March 2005.

BARKER ROSHOLT & SIMPSON LLP


Travis L. Thompson

Attorneys for Twin Falls Canal Company and
North Side Canal Company

CERTIFICATE OF SERVICE

I hereby certify that on this 21st day of March, 2005, I served a true and correct copy of the foregoing *Notice of Protest*, by depositing same in the United States mail, postage prepaid, addressed to the following:

Howard Taylor & Sons, Inc.
P.O. Box 51780
Idaho Falls, Idaho 83403


Travis L. Thompson