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FEB 07 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 PERMIT NO. 25-14163) **NOTICE OF PROTEST**
(in the name of M & B Investments LLC))
)
)

TWIN FALLS CANAL COMPANY AND NORTHSIDE 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 permit filed by M & B Investments LLC ("Applicant"). The initial
basis for the Canal Companies' protest is as follows:

1. The application will result in injury to the Canal Companies in that depletion will occur to the reaches of the Snake River that supply the Canal Companies' water rights; and
2. The Applicant has failed to provide sufficient evidence to demonstrate that the application is exempt from the *Amended Moratorium Order, In the Matter of Applications for Permit for the Diversion and Use of Surface and Ground Water within the Eastern Snake River*

NOTICE OF PROTEST (application for permit no. 25-14163)

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Plain Area and Boise River Drainage Area (April 30, 1993) ("Moratorium Order") and has not provided a mitigation plan in the alternative; and

3. The application does not meet the definition of "domestic" purpose or use as set forth in I.C. § 42-111; and

3. The application violates the criteria of I.C. § 42-203A(5); and

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

DATED this 7th day of February 2005.

BARKER ROSHOLT & SIMPSON LLP

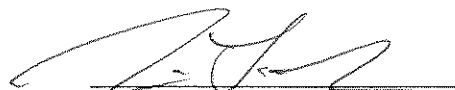

Travis L. Thompson

Attorneys for Twin Falls Canal Company and
North Side Canal Company

CERTIFICATE OF SERVICE

I hereby certify that on this 7th day of February, 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:

Mr. Dean Mortimer
c/o M & B Investments LLC
665 South Woodruff Ave.
Idaho Falls, Idaho 83401


Travis L. Thompson