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**BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO**

IN THE MATTER OF DISTRIBUTION OF)
WATER TO VARIOUS WATER RIGHTS)
HELD BY OR FOR THE BENEFIT OF)
A&B IRRIGATION DISTRICT,)
AMERICAN FALLS RESERVOIR)
DISTRICT #2, BURLEY IRRIGATION)
DISTRICT, MILNER IRRIGATION)
DISTRICT, MINIDOKA IRRIGATION)
DISTRICT, NORTH SIDE CANAL)
COMPANY, AND TWIN FALLS)
CANAL COMPANY)
_____)

**SURFACE WATER COALITION'S
EXCEPTIONS TO HEARING
OFFICER'S APRIL 29, 2008
RECOMMENDED ORDER**

COME NOW, A&B Irrigation District, American Falls Reservoir District #2, Burley
Irrigation District, Milner Irrigation District, Minidoka Irrigation District, North Side Canal

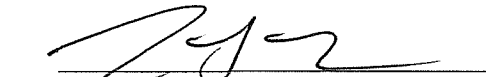
Company, and Twin Falls Canal Company (collectively hereafter referred to as the “Surface Water Coalition”), by and through counsel of record, and pursuant to Rule 720 hereby submit the following exceptions to the Hearing Officer’s *Opinion Constituting Findings of Fact, Conclusions of Law and Recommendation* (“Recommended Order”) issued on April 29, 2008.

EXCEPTIONS

To the extent the Hearing Officer’s Recommended Order does not adopt the positions advanced by the Surface Water Coalition in this matter, including at the hearing held between January 16th and February 8th, the Coalition takes exception to that decision. In addition, the Coalition readopts and submits the positions offered in its *Petition for Reconsideration* of the Recommended Order filed on May 13, 2008. The Coalition incorporates that *Petition* for purposes of this exceptions filing.

DATED this 10th day of June, 2008.

CAPITOL LAW GROUP PLLC



Roger D. Ling

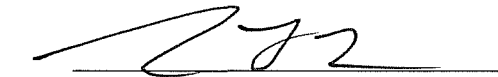
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CERTIFICATE OF SERVICE

I hereby certify that on this 16th day of June, 2008, I served a true and correct copy of the foregoing *Surface Water Coalition's Comments on Director's 2007 Injury Determination and April 14, 2008 Memorandum* on the following by the method indicated:

Via Email and U.S. Mail

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