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Attorneys for Covington Bros. Ltd.

BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO

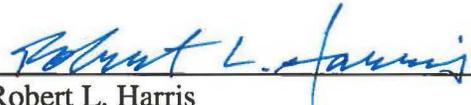
IN THE MATTER OF ACCOUNTING FOR
DISTRIBUTION OF WATER TO THE
FEDERAL ON-STREAM RESERVOIRS IN
WATER DISTRICT 1

**COVINGTON BROTHERS LTD.
WRITTEN STATEMENT IN SUPPORT
OF CURRENT WATER DISTRICT 1
ACCOUNTING METHODS**

COVINGTON BROTHERS LTD (“Covington”), by and through its attorneys of record, Holden, Kidwell, Hahn & Crapo, PLLC, hereby fully joins in the *Palisades Water Users, Inc. Written Statement in Support of Current Water District 1 Accounting Methods* submitted to the Director on December 3, 2013. Covington is a shareholder in Palisades Water Users Inc., and a holder of surface water rights in Water District 1.

Covington is fully supportive of the accounting methods of Water District 1 and believes its methodologies fully comply with the prior appropriation doctrine established under Idaho law, polices of the Idaho Water Resource Board, and other Idaho law.

DATED this 3rd day of December, 2013.


Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C

CERTIFICATE OF SERVICE

I hereby certify that I served a copy of the following described pleading or document on the parties listed below by hand delivery, email, mail, or by facsimile, with the correct postage thereon, on this 3rd day of December, 2013.

**DOCUMENT SERVED: COVINGTON BROTHERS LTD. WRITTEN STATEMENT
IN SUPPORT OF CURRENT WATER DISTRICT 1
ACCOUNTING METHODS**

ORIGINAL TO: Gary Spackman, Director
c/o Idaho Department of Water Resources
Eastern Region Office
900 North Skyline Drive, Suite A
Idaho Falls, ID 83402-1718



Robert L. Harris
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C

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