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IDWR Director

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State of Idaho

Water District 120

900 N. Skyline Dr., Suite A
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April 22, 2005

**RE: Curtailment of Ground Water Rights with Priority Dates of February 27, 1979 or Later,
Located in Water District No. 120**

Affected Right Nos:

Dear Water Right Holder:

The records of the Idaho Department of Water Resources (IDWR) and Water District 120 indicate that you are the holder of one or more consumptive ground water rights with a priority date of February 27, 1979 or later than February 27, 1979. On April 19, 2005, the Director of IDWR issued an order directing the watermaster of Water District 120 to notify holders of consumptive ground water rights with priority dates of February 27, 1979 or later that they will be required to provide replacement water as mitigation for depletions to flows of the Snake River caused by their ground water pumping. (See Order issued April 19, 2005, *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*). **If you do not provide replacement water in an approved mitigation plan as set forth below, diversions of ground water authorized by your water right(s) bearing a priority date of February 27, 1979 or later will be curtailed for the remainder of 2005 and/or in future years.**

The order affects consumptive ground water rights bearing priority dates of February 27, 1979 or later, including ground water rights for irrigation, commercial, industrial, municipal, non-exempt domestic use, and other consumptive uses. Culinary in-house uses of water are not subject to curtailment, however.

The order also affects certain irrigation rights bearing priority dates senior to February 27, 1979, if those rights were decreed as "enlargement" rights containing a condition of use that subordinates the right to all rights with priority dates earlier than April 12, 1994 that were not decreed as enlargements.

If you are the holder of a ground water irrigation water right(s) describing a point(s) of diversion within the boundaries of either the Aberdeen-American Falls Ground Water District, Bingham Ground Water District, or the Bonneville-Jefferson Ground Water District, you must participate in the mitigation plan of the district in which your ground water point(s) of diversion is located. If your ground water point(s) of diversion is located outside the boundaries of a ground water district, you are required to participate in mitigation provided by the ground water district nearest your ground water point(s) of diversion.

If you are a holder of a water right authorizing commercial, industrial, municipal, or non-exempt

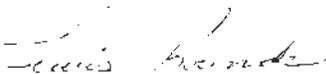
domestic use, you may provide the replacement water: (1) As a member of a ground water district; or (2) As a non-member participant for mitigation provided by a ground water district. Under limited circumstances, IDWR will entertain proposals to provide individual replacement water from large commercial, industrial, or municipal entities. IDWR encourages other non-irrigation ground water users to participate in the ground water districts' mitigation plans.

Ground water districts must submit a mitigation plan to IDWR no later than April 29, 2005, on behalf of its members and other participants in its mitigation plan. Large commercial, industrial, or municipal water users who elect not to participate in a ground water district's plan must submit an alternative mitigation plan to IDWR no later than April 29, 2005.

The above referenced order was issued in response to a call for delivery of water rights held or used by 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 known as the Surface Water Coalition (Coalition). These water rights authorize the diversion of natural flows or stored water from the Upper Snake River system above Milner Dam, to be used for irrigation purposes within Gooding, Jerome, Lincoln, Minidoka, Twin Falls and Cassia Counties in southern Idaho. The Director of IDWR determined that ground water withdrawals from certain areas of the Eastern Snake Plain Aquifer (ESPA) cause depletions to the flow of the Snake River within those reaches of the Snake River from near Blackfoot, Idaho to Minidoka Dam, including the American Falls Reservoir. The Director further determined that diversion and use of ground water within Water District 120 under water rights that bear priority dates of February 27, 1979 or later would materially injure the Coalition water rights during 2005.

A copy of the order signed by the Director dated April 19, 2005 can be found on the main page of IDWR's website at: www.idwr.idaho.gov. At the website, you can also review maps showing boundaries of ground water districts, find address and phone numbers for the districts, and find answers to specific questions about the order, including answers about how much replacement water is required. If you have questions concerning the order and this correspondence, please contact the Water District 120 office in Idaho Falls at 208-525-7161, or contact the IDWR state office in Boise at 208-287-4800.

Regards,



Lewis Rounds
Watermaster
Water District 120

cc: Karl J. Dreher, Director, IDWR