DEPARTMENT OF WATER RESOURCES

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2 William A. Parsons

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Attorneys for Defendants

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& SHIRLEY, LLP 137 West 13th Street Box 910 **Burley, ID 83318** Telephone No. (208) 878-8382 Fax No. (208) 878-0146 Idaho State Bar No. 849

BEFORE DEPARTMENT OF WATER RESOURCES

STATE OF IDAHO

) Docket No. CM-MP-2009-001
) CONCURRENCE OF SOUTHWEST
) IRRIGATION & GOOSE CREEK
) IRRIGATION TO THE REQUEST OF
) NORTH SNAKE (NSGWD) & MAGIC
)VALLEY (MVGWD) FOR CLARIFICATION
ON MITIGATION PLANS

COME NOW Southwest Irrigation District (SWID) and Goose Creek Irrigation District (GC) and concur with NSGWD and MVGWD as to the need for clarification on the accounting issue and the credit issue as such ruling may be applicable in other cases that affect SWID and GC.

CONCURRENCE OF SWID & GC TO REQUEST OF NSGWD & MVGWD FOR CLARIFICATION ON MITIGATION PLANS - 1

While SWID and GC may not have standing in this case, however, it is imperative because of other cases that may be similarly situated that the Department clarify the issues in such matters as accounting, if the Department is not going to do the accounting, so that the affected entities have a guideline to use if needed. It would be unfair to the entities to somehow account and then if needed to be told that the accounting was not in accordance with the expectation of the Department as to accounting standards.

Likewise the credit issue on over mitigation needs to be clarified as a guide to the

Likewise the credit issue on over mitigation needs to be clarified as a guide to the entities so they know if credit will be given or not be given upon proper accounting in the future and to the extent there has been a build up of credit to this point in time.

Based on the foregoing, SWID and GC join in the request of MVGWD and NSGWD for clarification of the issues outlined.

DATED this 28th day of May 2010.

PARSONS, SMITH, STONE, LOVELAND & SHIRLEY, LLP

William A. Parsons

Attorneys for Southwest and Goose Creek

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CERTIFICATE OF MAILING

I hereby certify that on the 28th day of May 2010, I served a copy of the foregoing upon the following:

Gary Spackman, Interim Director Idaho Dept. of Water Resources Box 83720 Boise, ID 83720-0098

Travis L. Thompson
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Sarah A. Klahn WHITE JANKOWSKI 511 16th St., Ste. 500 Denver, CO 80202

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Allen Merritt

CONCURRENCE OF SWID & GC TO REQUEST OF NSGWD & MVGWD FOR CLARIFICATION ON MITIGATION PLANS - $3\,$

PARSONS, SMITH & STONE, LLP LAWYERS BURLEY, IDAHO Cindy Yenter **IDWR—Southern Region** 1341 Fillmore St., Ste. 200 Twin Falls, ID 83301-3033

by depositing a copy thereof in the United States mail, postage prepaid, in an envelope addressed to the above-named persons at the above addresses, their last known addresses.

PARSONS, SMITH, STONE, LOVELAND & SHIRLEY, LLP

William A. Parsons

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CONCURRENCE OF SWID & GC TO REQUEST OF NSGWD & MVGWD FOR CLARIFICATION ON MITIGATION PLANS - 4