EXHIBIT B

Projected Present Value of the Change in Idaho Gross Output with a Curtailment of ESPA Junior Groundwater Rights Holders

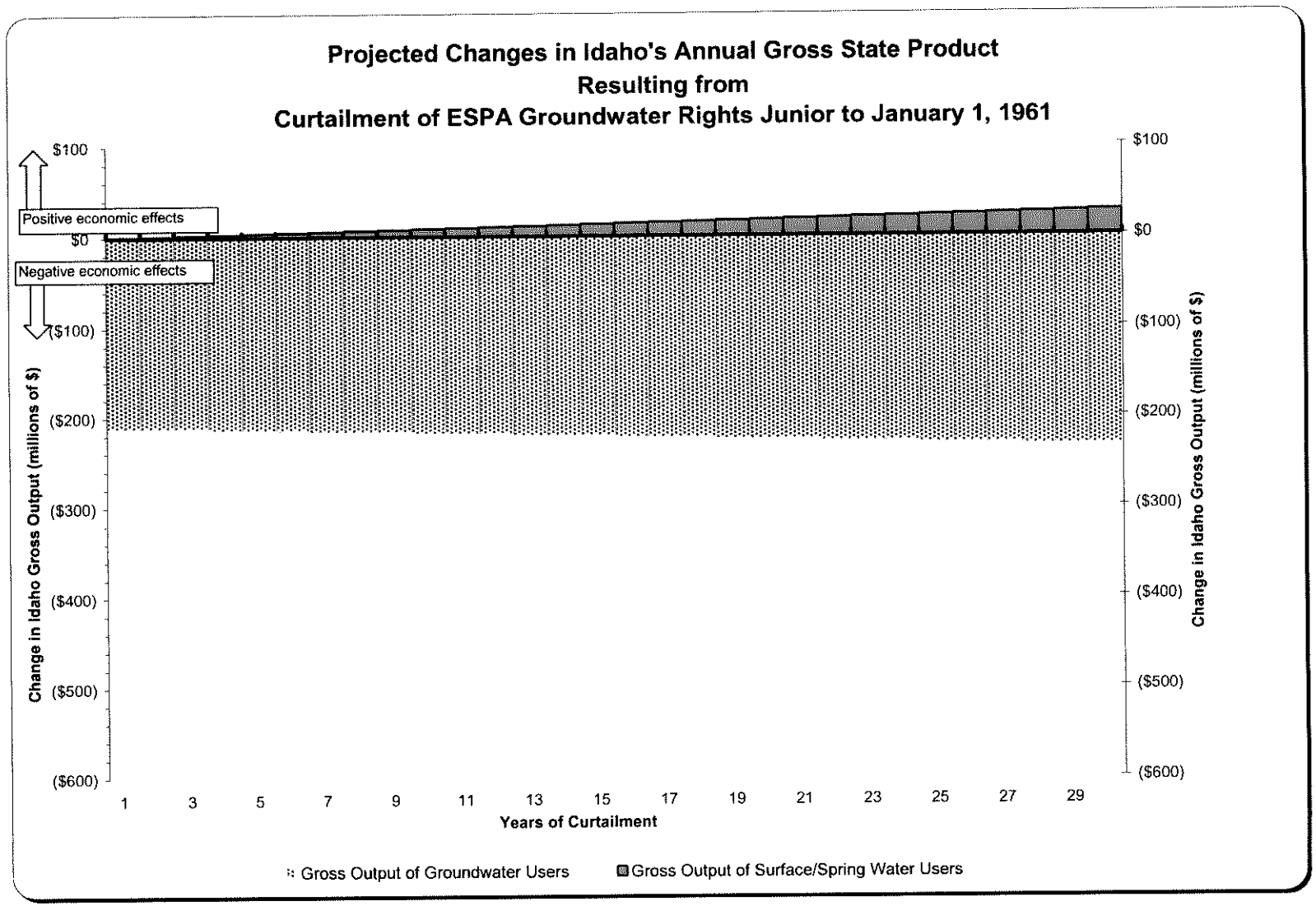
Year	Year	ESPA Groundwater Users Change in Gross Product Output 1961 Curtailment Scenario (2) ($ x million)	ESPA Groundwater Users Change in Gross Product Output 1949 Curtailment Scenario (3) ($ x million)	ESPA Groundwater Users Discounted (PV) of the Change in Gross Product Output 1961 Curtailment Scenario ($ x million)	ESPA Groundwater Users Discounted (PV) of the Change in Gross Product Output 1949 Curtailment Scenario ($ x million)	Surface & Aquaculture Water Users Change in Gross Product Output 1961 Curtailment Scenario (2) ($ x million)	Surface & Aquaculture Water Users Change in Gross Product Output 1949 Curtailment Scenario (3) ($ x million)	Surface & Aquaculture Water Users Change in Discounted (PV) Gross Product Output 1961 Curtailment Scenario ($ x million)	Surface & Aquaculture Water Users Change in Discounted (PV) Gross Product Output 1949 Curtailment Scenario ($ x million)	Discount Rate Utilized (1) Global Insight Forecast: 20-Muni Bond Rate: 20 Muni Bond Rate	Average of First 5 Years	Discount Factor at 5.4% / Year
2004	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.87		1.0000
2005	1	($211.0)	($500.0)	($211.0)	($500.0)	$0.9	$2.3	$0.9	$2.3	5.22		1.0000
2006	2	(211.8)	(501.6)	(200.9)	(475.9)	1.8	4.5	1.7	4.3	5.13		1.0540
2007	3	(212.6)	(503.3)	(191.3)	(453.0)	2.7	6.8	2.4	6.1	5.06	.....5.4%	1.1109
2008	4	(213.3)	(504.9)	(182.2)	(431.2)	3.6	9.0	3.0	7.7	5.50		1.1709
2009	5	(214.1)	(506.5)	(173.5)	(410.4)	4.5	11.3	3.6	9.1	6.04		1.2341
2010	6	(214.9)	(508.2)	(165.2)	(390.7)	5.3	13.5	4.1	10.4	6.11		1.3008
2011	7	(215.7)	(509.8)	(157.3)	(371.8)	6.2	15.8	4.5	11.5	6.16		1.3710
2012	8	(216.4)	(511.4)	(149.8)	(353.9)	7.1	18.0	4.9	12.5	6.19		1.4451
2013	9	(217.2)	(513.0)	(142.6)	(336.8)	8.0	20.3	5.3	13.3	6.21		1.5231
2014	10	(218.0)	(514.7)	(135.8)	(320.6)	8.9	22.5	5.5	14.0	6.23		1.6053
2015	11	(218.8)	(516.3)	(129.3)	(305.1)	9.8	24.8	5.8	14.7	6.26		1.6920
2016	12	(219.6)	(517.9)	(123.1)	(290.4)	10.7	27.1	6.0	15.2	6.42		1.7834
2017	13	(220.3)	(519.6)	(117.2)	(276.4)	11.6	29.3	6.2	15.6	6.56		1.8797
2018	14	(221.1)	(521.2)	(111.6)	(263.1)	12.5	31.6	6.3	15.9	6.70		1.9812
2019	15	(221.9)	(522.8)	(106.3)	(250.4)	13.4	33.8	6.4	16.2	6.84		2.0882
2020	16	(222.7)	(524.5)	(101.2)	(238.3)	14.2	36.1	6.5	16.4	6.93		2.2009
2021	17	(223.5)	(526.1)	(96.3)	(226.8)	15.1	38.3	6.5	16.5	7.08		2.3198
2022	18	(224.2)	(527.7)	(91.7)	(215.8)	16.0	40.6	6.6	16.6	7.12		2.4451
2023	19	(225.0)	(529.3)	(87.3)	(205.4)	16.9	42.8	6.6	16.6	7.23		2.5771
2024	20	(225.8)	(531.0)	(83.1)	(195.5)	17.8	45.1	6.6	16.6	7.28		2.7163
2025	21	(226.6)	(532.6)	(79.1)	(186.0)	18.7	47.3	6.5	16.5	7.32		2.8629
2026	22	(227.3)	(534.2)	(75.3)	(177.0)	19.6	49.6	6.5	16.4	7.40		3.0175
2027	23	(228.1)	(535.9)	(71.7)	(168.5)	20.5	51.9	6.4	16.3	7.45		3.1805
2028	24	(228.9)	(537.5)	(68.3)	(160.3)	21.4	54.1	6.4	16.1	7.49		3.3522
2029	25	(229.7)	(539.1)	(65.0)	(152.6)	22.2	56.4	6.3	16.0	7.40		3.5333
2030	26	(230.5)	(540.8)	(61.9)	(145.2)	23.1	58.6	6.2	15.7	7.40		3.7240
2031	27	(231.2)	(542.4)	(58.9)	(138.2)	24.0	60.9	6.1	15.5	7.40		3.9251
2032	28	(232.0)	(544.0)	(56.1)	(131.5)	24.9	63.1	6.0	15.3	7.40		4.1371
2033	29	(232.8)	(545.6)	(53.4)	(125.1)	25.8	65.4	5.9	15.0	7.40		4.3605
2034	30	(233.6)	(547.3)	(50.8)	(119.1)	26.7	67.6	5.8	14.7	7.40		4.5960
2035	31	($234.3)	($548.9)	($48.4)	($113.3)	$27.6	$69.9	$5.7	$14.4	7.40		4.8442

		Present Value of the Change in Gross Output After:		
Present Value..... Totals	($ x million)	10 Years	($1,709.7)	($4,044.4)
		20 Years	($2,756.8)	($6,511.6)
		30 Years	($3,445.8)	($8,128.4)

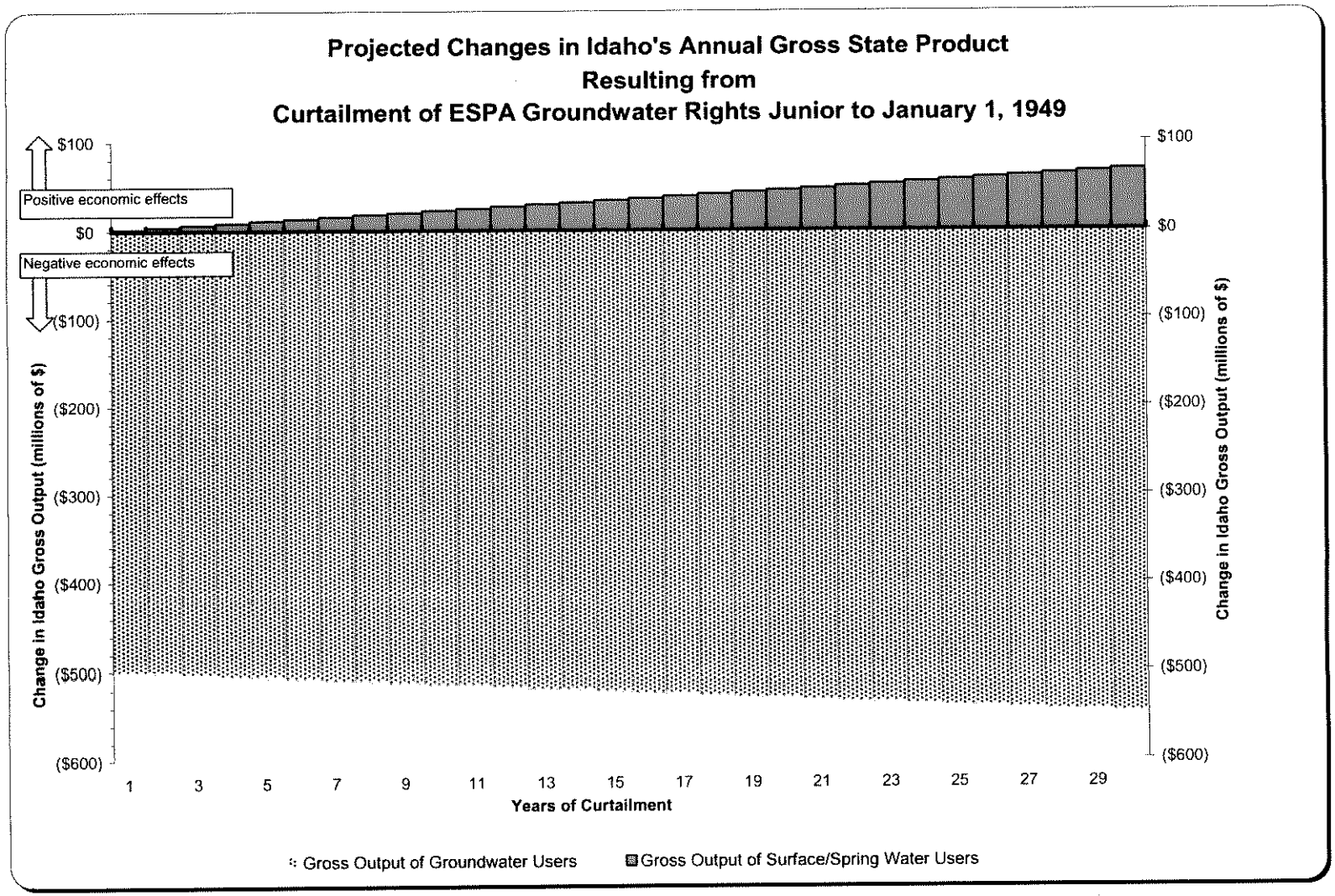
		Present Value of the Change in Gross Output After:		
	($ x million)	10 Years	$36.1	$91.2
		20 Years	$99.3	$251.5
		30 Years	$167.2	$423.5

	Change in PV of Groundwater Users Gross Ouput to a $1Change in PV of Surface Water/Aquaculture Gross Output		
Ratios.....	10 Years	($47.40)	($44.34)
	20 Years	($27.75)	($25.89)
	30 Years	($20.60)	($19.19)

(1) Global Insight Economic Forecast of the U.S. Economy, Summer 2004, Table FIN1A; (2) Snyder & Coupal, Assessment of Relative Economic Consequences of Eastern Snake Plain Aquifer Ground Water Irrigation Rights (Jan. 31, 2005) ("Snyder Study"). The Snyder study, page viii for 2005 values interpolated to the steady state value in an assumed time period of 30 years; (3) The Snyder study, utilized 1949 scenario steady state value at end of the period, 1st year amount calibrated to be portional to 1961 1st year scenario value.



Based on Snyder Report graphs, "Comparison of Gain and Loss Flows Over 10 Years," Snyder Report at 53.



Based on Snyder Report graphs, "Comparison of Gain and Loss Flows Over 10 Years," Snyder Report at 53.

John Church Affidavit Appendix B

EXHIBIT C

Projected Present Value of the Change in Idaho Gross Output with a Curtailment of ESPA Junior Groundwater Rights Holders From Snyder Study Assuming Brendecke's Nonlinear Water Gains

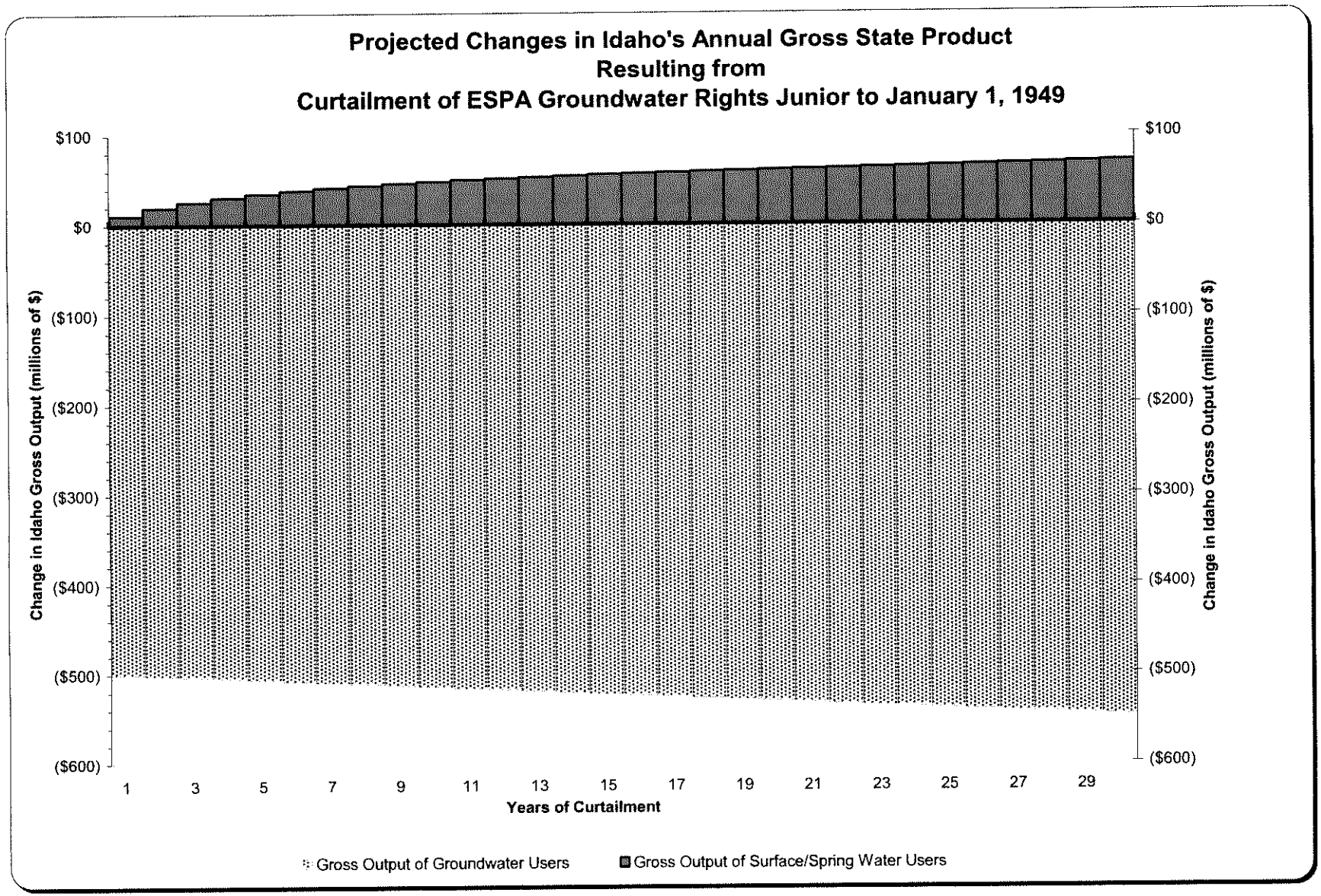
Year	Year	ESPA Groundwater Users Change in Gross Product Output: 1961 Curtailment Scenario (2) ($ x million)	ESPA Groundwater Users Change in Gross Product Output: 1949 Curtailment Scenario (3) ($ x million)	ESPA Groundwater Users Discounted (PV) of the Change in Gross Product Output: 1961 Curtailment Scenario ($ x million)	ESPA Groundwater Users Discounted (PV) of the Change in Gross Product Output: 1949 Curtailment Scenario ($ x million)	Surface & Aquaculture Water Users Change in Gross Product Output: 1961 Curtailment Scenario (2) ($ x million)	Surface & Aquaculture Water Users Change in Gross Product Output: 1949 Curtailment Scenario (3) ($ x million)	Surface & Aquaculture Water Users Change in Discounted (PV) Gross Product Output: 1961 Curtailment Scenario ($ x million)	Surface & Aquaculture Water Users Change in Discounted (PV) Gross Product Output: 1949 Curtailment Scenario ($ x million)	Discount Rate Utilized (1) — Global Insight Forecast: 20-Muni Bond Rate: 20 Muni Bond Rate	Average of First 5 Years	Discount Factor at 5.4% / Year
2004	0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.87		1.0000
2005	1	($211.0)	($500.0)	($211.0)	($500.0)	$4.2	$11.1	$4.2	$11.1	5.22		1.0000
2006	2	(211.8)	(501.6)	(200.9)	(475.9)	7.8	20.0	7.4	19.0	5.13		1.0540
2007	3	(212.6)	(503.3)	(191.3)	(453.0)	10.3	26.3	9.3	23.7	5.06	.....5.4%	1.1109
2008	4	(213.3)	(504.9)	(182.2)	(431.2)	12.3	31.2	10.5	26.6	5.50		1.1709
2009	5	(214.1)	(506.5)	(173.5)	(410.4)	13.9	35.2	11.3	28.5	6.04		1.2341
2010	6	(214.9)	(508.2)	(165.2)	(390.7)	15.3	38.6	11.8	29.7	6.11		1.3008
2011	7	(215.7)	(509.8)	(157.3)	(371.8)	16.5	41.5	12.0	30.3	6.16		1.3710
2012	8	(216.4)	(511.4)	(149.8)	(353.9)	17.5	44.1	12.1	30.5	6.19		1.4451
2013	9	(217.2)	(513.0)	(142.6)	(336.8)	18.4	46.4	12.1	30.4	6.21		1.5231
2014	10	(218.0)	(514.7)	(135.8)	(320.6)	19.2	48.4	12.0	30.1	6.23		1.6053
2015	11	(218.8)	(516.3)	(129.3)	(305.1)	19.9	50.2	11.8	29.6	6.26		1.6920
2016	12	(219.6)	(517.9)	(123.1)	(290.4)	20.6	51.8	11.5	29.0	6.42		1.7834
2017	13	(220.3)	(519.6)	(117.2)	(276.4)	21.2	53.2	11.3	28.3	6.56		1.8797
2018	14	(221.1)	(521.2)	(111.6)	(263.1)	21.7	54.6	11.0	27.5	6.70		1.9812
2019	15	(221.9)	(522.8)	(106.3)	(250.4)	22.2	55.8	10.6	26.7	6.84		2.0882
2020	16	(222.7)	(524.5)	(101.2)	(238.3)	22.6	56.9	10.3	25.8	6.93		2.2009
2021	17	(223.5)	(526.1)	(96.3)	(226.8)	23.0	57.9	9.9	24.9	7.08		2.3198
2022	18	(224.2)	(527.7)	(91.7)	(215.8)	23.4	58.8	9.6	24.0	7.12		2.4451
2023	19	(225.0)	(529.3)	(87.3)	(205.4)	23.7	59.6	9.2	23.1	7.23		2.5771
2024	20	(225.8)	(531.0)	(83.1)	(195.5)	24.0	60.4	8.8	22.2	7.28		2.7163
2025	21	(226.6)	(532.6)	(79.1)	(186.0)	24.3	61.1	8.5	21.4	7.32		2.8629
2026	22	(227.3)	(534.2)	(75.3)	(177.0)	24.6	62.0	8.2	20.5	7.40		3.0175
2027	23	(228.1)	(535.9)	(71.7)	(168.5)	25.0	62.9	7.8	19.8	7.45		3.1805
2028	24	(228.9)	(537.5)	(68.3)	(160.3)	25.3	63.8	7.5	19.0	7.49		3.3522
2029	25	(229.7)	(539.1)	(65.0)	(152.6)	25.6	64.6	7.2	18.3	7.40		3.5333
2030	26	(230.5)	(540.8)	(61.9)	(145.2)	25.9	65.5	7.0	17.6	7.40		3.7240
2031	27	(231.2)	(542.4)	(58.9)	(138.2)	26.3	66.4	6.7	16.9	7.40		3.9251
2032	28	(232.0)	(544.0)	(56.1)	(131.5)	26.6	67.3	6.4	16.3	7.40		4.1371
2033	29	(232.8)	(545.6)	(53.4)	(125.1)	26.9	68.1	6.2	15.6	7.40		4.3605
2034	30	(233.6)	(547.3)	(50.8)	(119.1)	27.3	69.0	5.9	15.0	7.40		4.5960
2035	31	($234.3)	($548.9)	($48.4)	($113.3)	$27.6	$69.9	$5.7	$14.4	7.40		4.8442

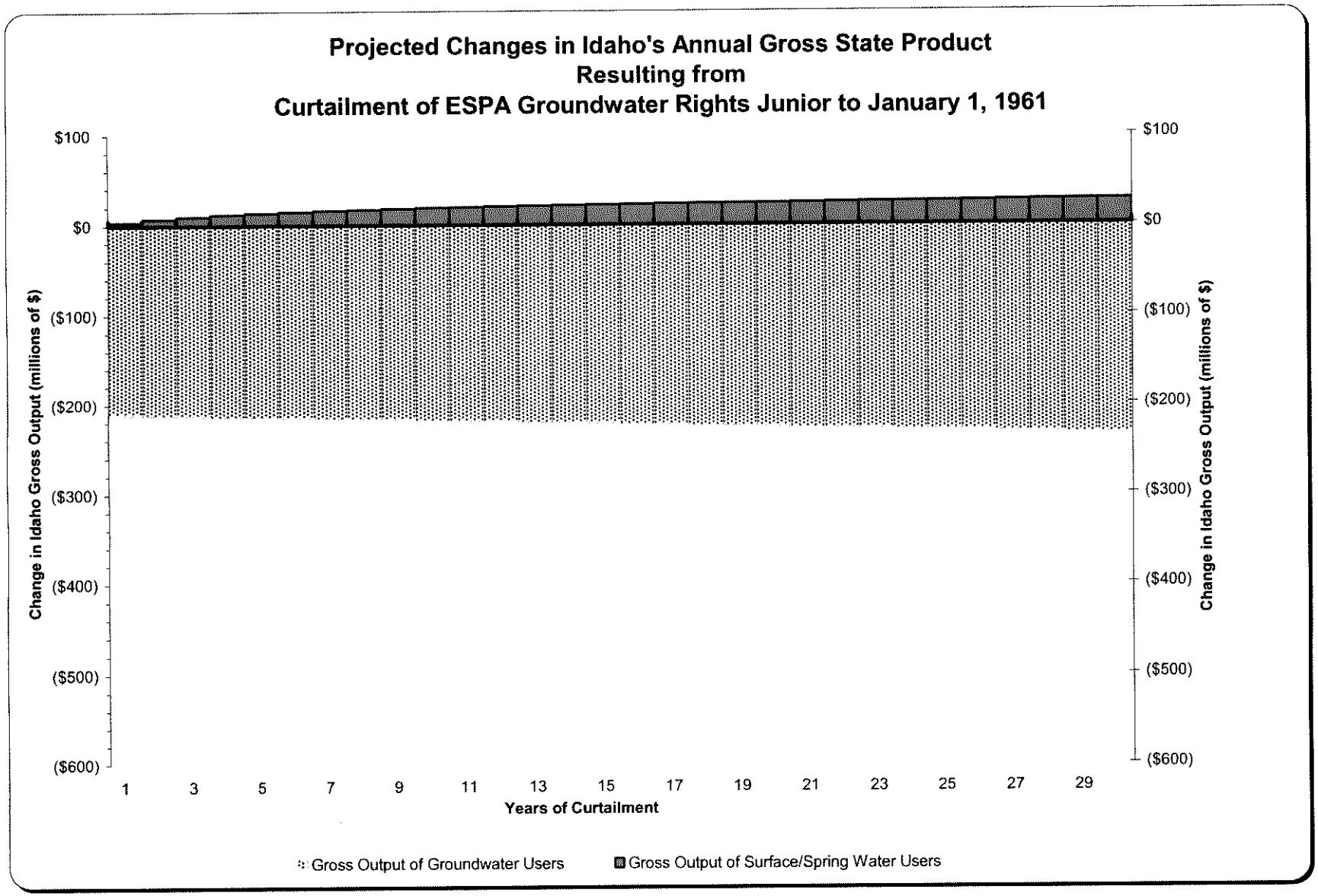
Present Value Totals ($ x million)	Present Value of the Change in Gross Output After:	ESPA Groundwater Users	Surface & Aquaculture Water Users
	10 Years	($1,709.7)	($4,044.4)
	20 Years	($2,756.8)	($6,511.6)
	30 Years	($3,445.8)	($8,128.4)

($ x million)	Present Value of the Change in Gross Output After:	ESPA Groundwater Users	Surface & Aquaculture Water Users
	10 Years	$102.6	$260.0
	20 Years	$206.5	$521.5
	30 Years	$283.7	$716.3

Ratios	Change in PV of Groundwater Users Gross Ouput to a $1Change in PV of Surface Water/Aquaculture Gross Output	
10 Years	($16.67)	($15.56)
20 Years	($13.35)	($12.49)
30 Years	($12.15)	($11.35)

(1) Global Insight Economic Forecast of the U.S. Economy, Summer 2004, Table FIN1A; (2) The Snyder study, page viii for 2005 values interpolated to the steady state value in an assumed time period of 30 years.
(3) The Snyder study, utilized 1949 scenario steady state value at end of the period, 1st year amount calibrated to be portional to 1961 1st year scenario value.


Projected Changes in Idaho's Annual Gross State Product
Resulting from
Curtailment of ESPA Groundwater Rights Junior to January 1, 1949
$100
$0
($100)
($200)
($300)
($400)
($500)
($600)
Change in Idaho Gross Output (millions of $)
1
3
5
7
9
11
13
15
17
19
21
23
25
27
29
Years of Curtailment
Gross Output of Groundwater Users
Gross Output of Surface/Spring Water Users


Projected Changes in Idaho's Annual Gross State Product
Resulting from
Curtailment of ESPA Groundwater Rights Junior to January 1, 1961
$100
$0
($100)
($200)
($300)
($400)
($500)
($600)
Change in Idaho Gross Output (millions of $)
1
3
5
7
9
11
13
15
17
19
21
23
25
27
29
Years of Curtailment
Gross Output of Groundwater Users
Gross Output of Surface/Spring Water Users