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Attorneys for A & B Irrigation District

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

IN THE MATTER OF DISTRIBUTION OF)
WATER TO WATER RIGHT NOS.)
36-02356A, 36-07210 AND 36-07427)
(BLUE LAKES TROUT FARM, INC.)
"BLUE LAKES"))

**MITIGATION PLAN OF
A & B IRRIGATION DISTRICT FOR
DIVERSIONS UNDER WATER RIGHT
NOS. 36-15127B, 36-15193B, 36-15194B,
36-15195B, and 36-15196B**

IN THE MATTER OF DISTRIBUTION OF)
WATER TO WATER RIGHT NOS.)
36-04013A, 36-04013B, AND 36-07148)
(CLEAR SPRINGS FOODS, INC. -)
SNAKE RIVER FARMS))

COMES NOW A & B Irrigation District, and in response to the proposed
curtailment set forth in the letter of the Director of the Idaho Department of Water Resources
(IDWR) dated April 30, 2007, submits the following mitigation plan for the above rights of A & B
Irrigation District, to-wit:

1. That the above rights of A & B Irrigation District (United States of America)
provide for the irrigation of 2,063.1 acres within A & B Irrigation District with groundwater from

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the Eastern Snake Plain Aquifer (ESPA).

2. A & B Irrigation District has curtailed the diversion of groundwater under its water rights for the irrigation of 1,377.8 acres within the irrigation district, which acres are identified by Exhibit "A" attached hereto and made a part hereof as though fully set forth herein.

3. That in addition to the curtailment of the irrigation of 1,377.8 acres with groundwater, A & B Irrigation District has converted the irrigation of such 1,377.8 acres to a surface water supply of A & B Irrigation District, consisting of stored water in American Falls Reservoir and Palisades Reservoir, and the curtailment of the irrigation of 1,377.8 acres with groundwater and the conversion of the source of water to surface water for the irrigation of said 1,377.8 acres will continue as mitigation to the above-referred to delivery call upon the above-described water rights of A & B Irrigation District (United States of America).

4. Curtailment of the use of groundwater for the irrigation of 2,063.1 acres within A & B Irrigation District would reduce depletion of the ESPA by 3,300.1 acre-feet, based upon the consumptive use per acre of 1.6 acre-feet. This consumptive use has been reduced by 2,204.5 acre-feet by the curtailment of the use of groundwater for the irrigation of 1,377.8 acres formerly irrigated with ground water under water rights of A & B Irrigation District.

5. A & B Irrigation District delivered in 2001 to 2003 an average of 3,870.27 acre-feet per year of surface water for the 1,377.8 acres within A & B Irrigation District formerly irrigated with groundwater, resulting in an additional 1,665.77 acre-feet being recharged to the ESPA, being the difference between the consumptive use of surface water on the 1,377.8 acres and the total water delivered at the headgate where water is delivered from the A & B Irrigation District

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delivery system to the landowner. This surface water conversion provides an average of 2.81 acre-foot per acre at the landowners' point of diversion, resulting in 1,665.7 acre-feet of recharge to the aquifer in mitigation for the remaining 685.3 acres irrigated with ground water under the above water rights that have been determined to be subject to curtailment.

6. A & B Irrigation District has diverted from the Snake River through its pumping plant at its point of diversion under its water rights for the use of surface water, a total annual average diversion of 3.65 acre-feet per irrigated acre irrigated with surface water, including the 1,377.8 converted acres. The difference between the per-acre volume of water diverted from the Snake River and the average delivery at the headgate of each landowner irrigating with surface water on the 1,377.8 acres within A & B Irrigation District results in incidental recharge to the ESPA in the amount of 1,157.35 acre-feet, which recharge would not have occurred in the absence of the conversion from groundwater to surface water for the irrigation of the 1,377.8 acres.

7. The measurement of surface water pumped from the Snake River by A & B Irrigation District is accomplished by an ultra-sonic flow meter. Water delivered at the headgate to each landowner irrigating the 1,377.8 acres previously irrigated with groundwater is measured by use of a cipolletti weir or in line flow meters, which water measurement is accomplished every 24 hours, and water is delivered on the basis of water requests by the landowner 24 hours in advance of the delivery of water, and cannot be changed in the absence of notice 24 hours in advance. Records are maintained by the ditchriders and watermasters within A & B Irrigation District of the headgate delivery for each day of the irrigation season, as well as the diversion from the Snake River of surface water during the irrigation season, on a daily basis.

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8. The wells described in Exhibit "B" attached hereto were operated and maintained by A & B Irrigation District and were a part of its diversion works for the diversion under its groundwater rights above described, are not now operated for the delivery of water to the 1,377.8 acres authorized to be irrigated under the above groundwater rights.

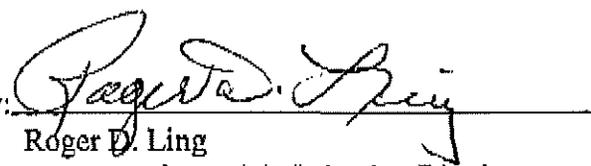
9. This mitigation plan of the A & B Irrigation District fully mitigates the 3,300.1 acre-feet of consumptive use that would have occurred from the ESPA had curtailment and conversion to surface water not occurred, and A & B Irrigation District has fully mitigated any effects upon the water supplies of the parties in the Thousand Springs area of the ESPA.

10. Diversion of groundwater for the 685.3 acres irrigated with the above water rights of A & B Irrigation District is further mitigated by the incidental recharge within the Minidoka Project of the Bureau of Reclamation of which A & B Irrigation District is a part.

WHEREFORE, A & B Irrigation District prays that the Director approve this mitigation plan in lieu of curtailment contemplated by the Director for the above water rights of A & B Irrigation District in the letter of the Director dated April 30, 2007.

Respectfully submitted this 9th day of May, 2007.

LING, ROBINSON & WALKER

By: 
Roger D. Ling
Attorneys for A & B Irrigation District

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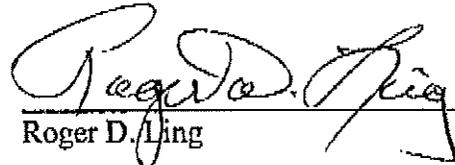
CERTIFICATE OF MAILING

I hereby certify that on the 9th day of May, 2007, I caused to be served a true and correct copy of the foregoing *Mitigation Plan of A & B Irrigation District for Diversions Under Water Right Nos. 36-15127B, 36-15193B, 36-15194B, 36-15195B, and 36-15196B* by the method indicated below, and addressed as applicable to the following:

1. Original to:	<input checked="" type="checkbox"/> U.S. Mail, Postage Prepaid
David Tuthill, Director	<input type="checkbox"/> Hand Delivery
Idaho Department of Water Resources	<input checked="" type="checkbox"/> Facsimile (208) 287-6700
P. O. Box 83720	<input type="checkbox"/> E-mail
Boise, ID 83720-0098	

2. Copies to:	<input checked="" type="checkbox"/> U.S. Mail, Postage Prepaid
Daniel V. Steenson, Esq.	<input type="checkbox"/> Hand Delivery
Ringert Clark, Chartered	<input type="checkbox"/> Facsimile
P. O. Box 2773.	<input type="checkbox"/> E-mail
Boise, Idaho 83701	

John K. Simpson, Esq.	<input checked="" type="checkbox"/> U.S. Mail, Postage Prepaid
Barker, Rosholt & Simpson, LLP	<input type="checkbox"/> Hand Delivery
P. O. Box 2139	<input type="checkbox"/> Facsimile
Boise, Idaho 83701-2139	<input type="checkbox"/> E-mail


 Roger D. Ling

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EXHIBIT A

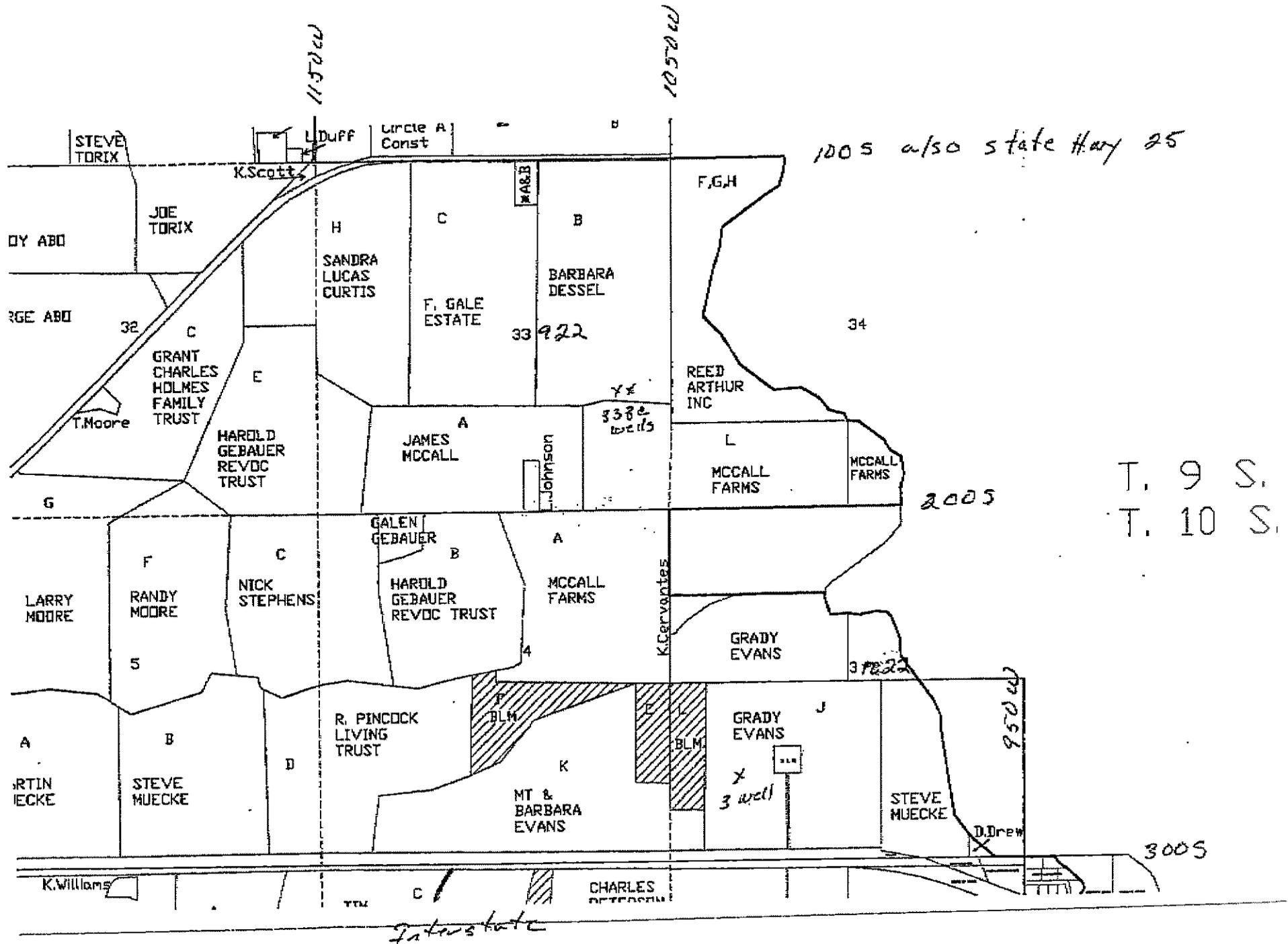


EXHIBIT B

EXHIBIT "B"

Wells temporarily out of service:

- 20A 922 (1)
- 33BC 922 (2)
- 3A 1022 (1)
- 22A 922 (1)

<u>20A 922 Lands</u>	<u>Acre-Feet Used:</u>				
	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
Zunino/Schaeffer & Schaeffer 29RRRL 922-1 2 relifts					
Spreier/Serr 29RRRL 922-A 2 relifts					
Peterson/Woodward 29RRRL 922-B 2 relifts					
<u>33BC 922 Lands (2)</u>					
Arthur S Pond – gravity					
Curtis G 3.09 Lateral					
Dessell G 3.09 Lateral					
Gale Estates – Tract C G 3.09 Lateral					
<u>3A 1022 Lands</u>					
Drew/Muecke 4R 1022-2 - S Pond relift					
Evans S pond relift					
<u>22A 922 Land</u>					
Gebauer 28OR 1022					
Total acre feet used:	4169.8	3550.7	3890.3	3415.6	2967.2*

* All surface water users were placed on reduced volume restrictions because of storage allocation reductions.