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 APR 27 2011  
 DEPARTMENT OF  
 WATER RESOURCES

District Court - SRBA Fifth Judicial District In Re: Administrative Appeals County of Twin Falls - State of Idaho	
APR 26 2011	
By _____	Clerk
_____	Deputy Clerk

**IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE  
 STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS**

TWIN FALLS CANAL COMPANY, NORTH )  
 SIDE CANAL COMPANY, A & B )  
 IRRIGATION DISTRICT, AMERICAN )  
 FALLS RESERVOIR DISTRICT #2, )  
 BURLEY IRRIGATION DISTRICT, )  
 MILNER IRRIGATION DISTRICT, and )  
 MINIDOKA IRRIGATION DISTRICT, )

Petitioners, )

vs. )

GARY SPACKMAN, in his capacity as )  
 Interim Director of the Idaho Department of )  
 Water Resources, THE DEPARTMENT OF )  
 WATER RESOURCES, and THE IDAHO )  
 GROUND WATER APPROPRIATORS, )  
 INC., )

Respondents. )

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IN THE MATTER OF THE IDAHO )  
 GROUND WATER APPROPRIATORS, )  
 INC.'S MITIGATION PLAN FOR )  
 CONVERSIONS, DRY-UPS & RECHARGE )

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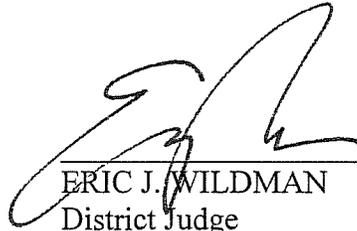
Case No. CV-2010-3822

**JUDGMENT**  
**I.R.C.P. 54 (a)**

Pursuant to the *Memorandum Decision and Order on Petition for Judicial Review* entered by this Court in the above-captioned matter on April 22, 2011,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that the *Final Order Approving Mitigation Credits Regarding SWC Delivery Call* issued on July 19, 2010, in IDWR Docket No. CM-MP-2009-006 by Gary Spackman in his capacity as Interim Director of the Idaho Department of Water Resources is affirmed.

Dated April 26, 2011.



ERIC J. WILDMAN  
District Judge

CERTIFICATE OF MAILING

I certify that a true and correct copy of the JUDGMENT was mailed on April 26, 2011, with sufficient first-class postage to the following:

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GARY SPACKMAN

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IDAHO GROUND WATER  
MAGIC VALLEY GROUND WATER DIST  
NORTH SNAKE GROUND WATER DIST

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A&B IRRIGATION DISTRICT  
BURLEY IRRIGATION DISTRICT  
MILNER IRRIGATION DISTRICT  
MINIDOKA IRRIGATION DISTRICT  
NORTH SIDE CANAL COMPANY  
TWIN FALLS CANAL CO INC

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BURLEY IRRIGATION DISTRICT  
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