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DEPARTMENT OF
WATER RESOURCES

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BEFORE DEPARTMENT OF WATER RESOURCES

STATE OF IDAHO

IN THE MATTER OF NORTH SNAKE)	Docket No. CM-MP-2009-001
AND MAGIC VALLEY GROUND)	
WATER DISTRICTS' 2009 JOINT)	
MITIGATION PLAN TO COMPENSATE)	<u>CONCURRENCE OF SOUTHWEST</u>
BLUE LAKES TROUT FARM, INC.)	<u>IRRIGATION & GOOSE CREEK</u>
)	<u>IRRIGATION TO THE REQUEST OF</u>
)	<u>NORTH SNAKE (NSGWD) & MAGIC</u>
(Water Right Nos. 36-02356A, 36-07210,)	<u>VALLEY (MVGWD) FOR CLARIFICATION</u>
and 36-07427))	<u>ON MITIGATION PLANS</u>

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

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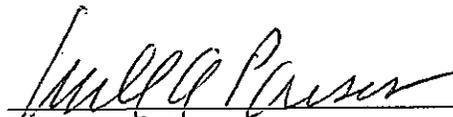
While SWID and GC may not have standing in this case, however, it is imperative because of other cases that may be similarly situated that the Department clarify the issues in such matters as accounting, if the Department is not going to do the accounting, so that the affected entities have a guideline 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 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
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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:

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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.

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