BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

| IN THE MATTER OF THE APPLICATION OF |) | |
|-------------------------------------|---|----------------------------|
| BAR CIRCLE "S" RANCH, INC. FOR |) | CASE NO. BCS-W-04-1 |
| AUTHORITY TO AMEND ITS CERTIFICATE |) | |
| OF PUBLIC CONVENIENCE AND NECESSITY |) | THIRD AMENDED |
| NO. 296 AND EXPAND ITS CERTIFICATED |) | CERTIFICATE NO. 296 |
| AREA OF SERVICE. |) | |

IT IS HEREBY CERTIFIED that the public convenience and necessity requires Bar Circle "S" Ranch, Inc., its successors and assigns, to hold, construct or otherwise acquire, to maintain and to operate a water system and water supply to that certain territory known as Country Estates Subdivision in Kootenai County, Idaho, said territory being more particularly described as:

a portion of the South Half of the Northeast Quarter of Section 22, Township 52 North, Range 4 West, Boise-Meridian, Kootenai County, Idaho

This Certificate is for such purpose to own, hold, construct or otherwise acquire and to maintain and operate within said territory water wells, reservoirs, tanks, towers, stand pipes, collectors, settling basins, galleries and other works and structures, and also to lay, take up, repair, remove, extend, alter, maintain and operate water mains, pipes, conduits, hydrants and other appliances, equipment and facilities in, upon, over, under, along, through and across all streets, avenues, alleys, streams, highways, roads and other public places in said territory as the same now exists or may hereafter be extended, laid out or established, and to exercise the right and privileges granted, or to which may hereafter be granted Bar Circle "S" Ranch, Inc., its successors or assigns, by any franchise conferred by the State of Idaho or any political subdivision thereof.

This amended Certificate is predicated upon and issued pursuant to the findings and conclusions of Order No. 29696 in Case No. BCS-W-04-1 to which reference is hereby made.

DATED at Boise, Idaho this 3rd

day of February 2005.

PAUL KJELLANDER, PRESIDENT

MARSHA H. SMITH, COMMISSIONER

DENNIS S. HANSEN, COMMISSIONER

Jean D. Jewell

Commission Secretary

Vld/N: BCS-W-04-1_sw_certificate