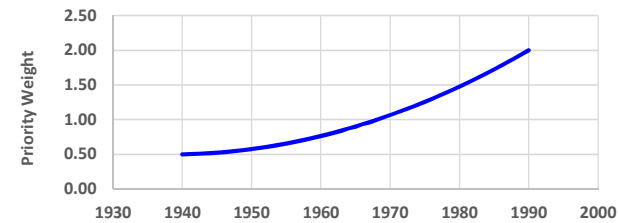


EXHIBIT 2

Allocation of Annual Mitigation Obligation Among Signatory Cities ESPA City Agreement for Allocation of Mitigation Oblitations Under the Final Settlement Agreement

Annual Mitigation Volume (af)	7,650
Weighted by Pumping (%)	50%
Weighted by Priority (%)	50%

Priority Weighting	
Year	Weight
1940	0.5
1990	2.0



(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)		
Signatory City	2011 - 2015 Average Pumping (af/y)	Proportion of Total Pumping (%)	Mitigation Volume by Pumping (af/y)	Avg Annual Pumping Rate (cfs)	Peak Month Pumping Rate (cfs)	Weighted Priority Date of Peak Month Pumping (cfs)	Priority Weight	Priority Weighted Pumping (af/y)	Proportion of Total Priority Weighted Pumping (%)	Mitigation Volume by Priority (af/y)	Total Mitigation Volume (af/y)	Proportion of Total Mitigation Volume (%)	Annual Cost to Lease Palisades Water (\$)	Lease Returned (Y/N)	Payment Received (Y/N)
Ammon	2,308.7	3.2%	123.5	3.2	6.6	5/5/1961	0.8	1,821.4	3.8%	145.3	268.8	3.5%	\$8,413		
Atomic City	30.0	0.0%	1.6	0.0	0.1	8/1/1952	0.6	18.1	0.0%	1.4	3.0	0.0%	\$94		
Blackfoot	3,695.1	5.2%	197.7	5.1	10.6	10/13/1938	0.5	1,847.5	3.9%	147.3	345.0	4.5%	\$10,799		
Bliss	52.9	0.1%	2.8	0.1	0.1	8/1/1960	0.8	40.4	0.1%	3.2	6.0	0.1%	\$188		
Burley	6,416.2	9.0%	343.3	8.9	17.0	10/1/1935	0.5	3,208.1	6.7%	255.8	599.1	7.8%	\$18,752		
Carey	120.1	0.2%	6.4	0.2	0.4	2/21/1979	1.4	171.7	0.4%	13.7	20.1	0.3%	\$629		
Declo	122.9	0.2%	6.6	0.2	0.3	10/17/1954	0.6	78.4	0.2%	6.3	12.9	0.2%	\$404		
Dietrich	60.5	0.1%	3.2	0.1	0.2	12/31/1910	0.5	30.2	0.1%	2.4	5.6	0.1%	\$175		
Firth	180.2	0.3%	9.6	0.2	0.5	9/27/1952	0.6	108.9	0.2%	8.7	18.3	0.2%	\$573		
Gooding	1,074.1	1.5%	57.5	1.5	2.9	9/17/1930	0.5	537.1	1.1%	42.8	100.3	1.3%	\$3,139		
Heyburn	501.6	0.7%	26.8	0.7	1.5	8/27/1989	1.9	974.3	2.0%	77.7	104.5	1.4%	\$3,271		
Hazelton	98.7	0.1%	5.3	0.1	0.2	6/21/1917	0.5	49.3	0.1%	3.9	9.2	0.1%	\$288		
Idaho Falls	27,407.3	38.3%	1,466.6	37.8	82.5	8/27/1961	0.8	21,623.3	45.1%	1,724.4	3,191.0	41.7%	\$99,878		
Iona	870.1	1.2%	46.6	1.2	2.5	2/2/1957	0.7	605.5	1.3%	48.3	94.9	1.2%	\$2,970		
Jerome	3,270.4	4.6%	175.0	4.5	7.7	2/5/1945	0.5	1,713.7	3.6%	136.7	311.7	4.1%	\$9,756		
Paul	397.7	0.6%	21.3	0.5	1.1	2/6/1935	0.5	198.8	0.4%	15.9	37.2	0.5%	\$1,164		
Pocatello	14,960.3	20.9%	800.6	20.6	42.5	3/9/1939	0.5	7,480.1	15.6%	596.4	1,397.0	18.3%	\$43,726		
Pocatello (irr)	3,173.9	4.4%	169.8	n/a	n/a	5/31/1967	1.0	3,054.1	6.4%	243.5	413.3	5.4%	\$12,936		
Rexburg	1,920.1	2.7%	102.7	2.7	5.5	8/7/1956	0.7	1,296.7	2.7%	103.4	206.1	2.7%	\$6,451		
Richfield	805.2	1.1%	43.1	1.1	1.2	12/14/1975	1.3	1,011.4	2.1%	80.7	123.8	1.6%	\$3,875		
Rupert	2,516.8	3.5%	134.7	3.5	8.1	1/8/1927	0.5	1,258.4	2.6%	100.4	235.1	3.1%	\$7,359		
Shoshone	783.2	1.1%	41.9	1.1	2.1	10/1/1951	0.6	461.9	1.0%	36.8	78.7	1.0%	\$2,463		
Wendell	716.9	1.0%	38.4	1.0	2.1	5/15/1945	0.5	375.7	0.8%	30.0	68.4	0.9%	\$2,141		
Total	71,482.7	100.0%	3,825.0					47,965.1	100.0%	3,825.0	7,650.0	100.0%	\$239,445		
Total Pocatello	18,134.2	25.4%	970.4					10,534.2	22.0%	839.9	1,810.3	23.7%	\$56,662		

Notes:

(1) Signatory Cities in ESPA Cities Settlement Agreement as of 2/11/2019.

(2) Five-year average annual pumping data provided by cities.

(3) 2011 - 2015 Average Pumping (2) for City / Total 2011 - 2015 Average Pumping.

(4) Proportion of Total Pumping (3) x Annual Mitigation Volume (af) x 50% (rounded).

(5) 2011 - 2015 Average Pumping (2) / 365.25 days / 1.9835 af/cfs.

(6) Avg Annual Pumping Rate (5) x Peaking Factor.

(7) Weighted Priority Date of Peak Month Pumping.

(8) Priority weight computed using Non-Linear Weighting method.

(9) 2011 - 2015 Average Pumping (2) x Priority Weight (8).

(10) Priority Weighted Pumping (9) for City / Total Priority Weighted Pumping.

(11) Proportion of Total Priority Weighted Pumping (10) x Annual Mitigation Volume (af) x 50% (rounded).

(12) Mitigation Volume by Pumping (4) + Mitigation Volume by Priority (11).

(13) Total Mitigation Volume (12) for City / Total Mitigation Volume.

(14) Lease price is \$31.20/af (\$20/af rent plus \$11.30/af in fees).