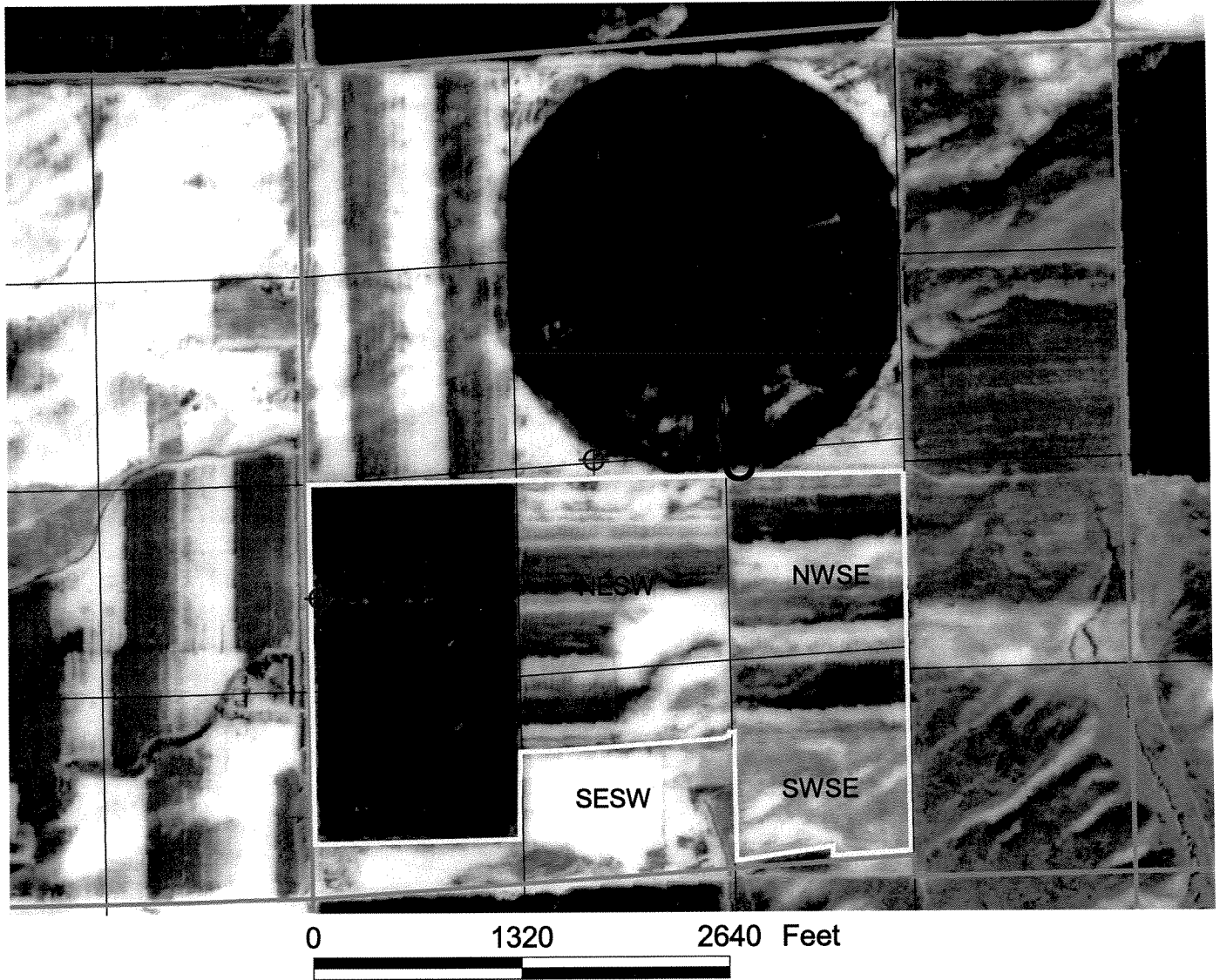




Department of Water Resources

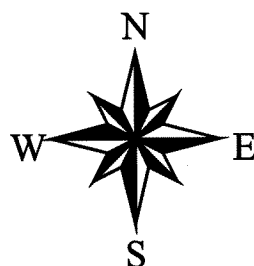
Claim No: 29-2281
29-13624

Twp 07S Rge 32E



Irrigated Acres = 182

- ⊕ Diversion.shp
- Place of use.shp
- Sections
- QQ



GIS Place of Use Illustration
1987/1988 NAPP Photography
Prepare by: E. Carlsen
Date: May 2003

05/30/2003

IDAHO DEPARTMENT OF WATER RESOURCES
PRELIMINARY RECOMMENDATION OF WATER RIGHTS ACQUIRED UNDER STATE LAW

A2913624



RIGHT NUMBER: 29-13624

NAME AND ADDRESS: HAROLD WHITTIER
221 FORT HALL AVE
AMERICAN FALLS ID 83211

SOURCE: GROUND WATER

TRIBUTARY:

QUANTITY: 1.620 CFS
637.000 AFY

USE OF THIS RIGHT WITH RIGHT NO. 29-2281 IS LIMITED TO A TOTAL
COMBINED ANNUAL DIVERSION VOLUME OF 728 AF.

PRIORITY DATE: 02/28/1977

POINT OF DIVERSION:

T07S R32E S8 SENW Within POWER County Source: GROUND WATER
T07S R32E S8 NWSW Within POWER County Source: GROUND WATER

PURPOSE AND
PERIOD OF USE:

<u>PURPOSE OF USE</u>	<u>PERIOD OF USE</u>	<u>QUANTITY</u>
IRRIGATION	04/01 10/31	1.620 CFS 637.00 AFY

PLACE OF USE: IRRIGATION Within POWER County

T07S R32E S08	NESW	37.0	T07S R32E S08	NWSW	39.0
T07S R32E S08	SWSW	30.0	T07S R32E S08	SESW	15.0
T07S R32E S08 Lot 3 NWSE		29.0	T07S R32E S08 Lot 4 SWSE		32.0

182 ACRES TOTAL

USE OF THIS RIGHT WITH RIGHT NO. 29-2281 IS LIMITED TO THE
IRRIGATION OF A COMBINED TOTAL OF 182 ACRES IN A SINGLE
IRRIGATION SEASON.

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

This partial decree is subject to such general provisions necessary for
the definition of the rights or for the efficient administration of the water
rights as may be ultimately determined by the Court at a point in time no
later than the entry of a final unified decree. Section 42-1412(6), Idaho
Code.

EXPLANATORY MATERIAL: License

RIGHT INCLUDES ACCOMPLISHED CHANGE IN POINT OF DIVERSION
PURSUANT TO SECTION 42-1425, IDAHO CODE.

THIS RIGHT IS A SPLIT FROM FORMER RIGHT 29-7364.

LAW OFFICES OF

**RACINE, OLSON, NYE, BUDGE & BAILEY
CHARTERED**

LOUIS F. RACINE, JR.
WILLIAM D. OLSON
W. MARCUS W. NYE
RANDALL C. BUDGE
JOHN A. BAILEY, JR.
JOHN R. GOODSELL
JOHN B. INGELSTROM
DANIEL C. GREEN
BRENT O. ROCHE
KIRK B. HADLEY
FRED J. LEWIS
MITCHELL W. BROWN
ERIC L. OLSEN
DAVID E. ALEXANDER
LISA M. CHRISTON
RICHARD A. HEARN, M.D.
LANE V. ERICKSON
PATRICK N. GEORGE
SCOTT J. SMITH
LISA A. WOOD, CPA
STEPHEN J. MUHONEN
BRENT L. WHITING

CENTER PLAZA-CORNER FIRST & CENTER
POST OFFICE BOX 1391
POCATELLO, IDAHO 83204-1391

TELEPHONE (208) 232-6101
FACSIMILE (208) 232-6109

SENDER'S E-MAIL ADDRESS: rcb@racinelaw.net

BOISE OFFICE

CONRAD J. AIKEN
THEODORE C. PETERS
DEBORAH L. LEHOSIT

101 SOUTH CAPITOL
BOULEVARD, SUITE 208
BOISE, IDAHO 83702
TELEPHONE: (208) 395-0011
FACSIMILE: (208) 433-0167

IDAHO FALLS OFFICE

477 SHOUP AVENUE
SUITE 203A
IDAHO FALLS, ID 83402
TELEPHONE: (208) 528-6101
FACSIMILE: (208) 528-6109

November 12, 2003

Naomi L. Christensen
845 E. 1000 N.
Shelley, Idaho 83274

RECEIVED

NOV 13 2003

Department of Water Resources
Eastern Region

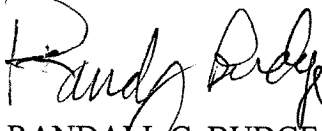
Re: *Ireland Bank - Naomi L. Christensen Water Rights*

Dear Mrs. Christensen:

In discussing this matter with representatives from the Idaho Department of Water Resources in the Eastern Division Office in Idaho Falls, it was suggested that Ireland Bank file a Standard Form 1 Objection to your recommended Water Right No. 29-13624 with respect to the additional point of diversion on the Ireland Bank property. Accordingly, we have filed on Ireland Bank's behalf a Standard Form 1 Objection, copy of which is enclosed. This Objection can be withdrawn if you agree that the SE NW of Section 8, Township 7 South, Range 32 East, B.M., Power County, Idaho, can be eliminated as a point of diversion for this water right.

By copy of this letter and the enclosure, I am advising Roger Weaver of the IDWR Eastern Division of the foregoing.

Sincerely,


RANDALL C. BUDGE

RCB:rr

Enclosures

cc: IDWR, Eastern Region/Attn: Roger Weaver, Senior Water Right Analyst (w/encls.)
Ireland Bank (w/o enclosures)

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

In Re SRBA)
)
Case No. 39576)
)
)
)
)
)

A. Subcase 29-13624

STANDARD FORM 1
OBJECTION

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NOV 13 2003

Department of Water Resources
Eastern Region

B. NAME AND ADDRESS OF PERSON OBJECTING:

Name: Ireland Bank
Attention: Blair Hawkes

Address: 33 Bannock Street
Malad, Idaho 83252
208-766-2211

Name and Address of Attorney: Randall C. Budge
Racine, Olson, Nye, Budge & Bailey, Chtd.
P.O. Box 1391
Pocatello, Idaho 83204-1391
Phone: 208-232-6101
Fax: 208-232-6109
E-mail: rcb@racinelaw.net

C. CLAIMANT OF WATER RIGHT AS LISTED IN DIRECTOR'S REPORT:

Name: Naomi L. Christensen
845 E. 1000 N.
Shelley, Idaho 83274
208-357-7830

D. I object to the following elements as recommended in the Director's Report:

1. Name and Address
Should be:

2. Source
Should be:
3. Quantity
Should be:
4. Priority Date
Should be:
5. Points of Diversion
Should be: Only the NW SW, Section 8, Township 7 South, Range 32 East,
B.M., Power County, Idaho.
6. Instream Flow Description
7. Purpose of Use
Should be:
8. Period of Year
Should be:
9. Place of Use:
Should be:
10. I object because:

E. REASONS SUPPORTING OBJECTION(S): SEE ATTACHED.

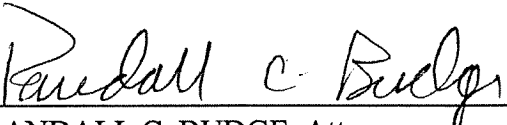
SE NW, Section 8, Township 7 South, Range 32 East, B.M., should be deleted as an additional point of diversion. The well, pump and motor located in the SE NW of Section 8, as well as the property, was acquired by Ireland Bank pursuant to Sheriff's Certificate of Sale of Real Property and Bill of Sale of Personal Property dated November 29, 2002, in the matter of *Ireland Bank, Plaintiff, vs. Phillip Bret Christiansen, et al., Defendants*, Power County, Idaho Case No. CV-02-00016, copy of which is attached.

F. VERIFICATION

State of Idaho)
 : ss
County of Bannock)

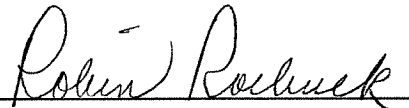
Randall C. Budge, duly sworn, upon oath, deposes and says:

That I am the the party filing this objection, as defined by I.C. §§42-1401A(1) and (6) or that I am the attorney for the party objecting and that I have read this objection, know its contents and believe that the statements are true to the best of my knowledge.

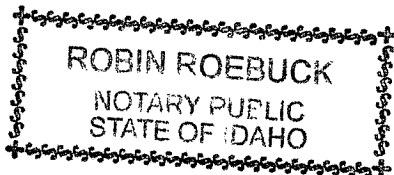


RANDALL C. BUDGE, Attorney

SUBSCRIBED AND SWORN TO before me this 12th day of November, 2003.



NOTARY PUBLIC FOR IDAHO,
Residing at Pocatello.
My Commission Expires 8/18/2006.



CERTIFICATE OF MAILING

I certify that on November 12th, 2003, I mailed the original and copies of this objection, including all attachments, to the following persons:

1. Original to:

Clerk of the District Court
Snake River Basin Adjudication
P.O. Box 2707
Twin Falls, Idaho 83303-2707

2. Copy to Claimant:

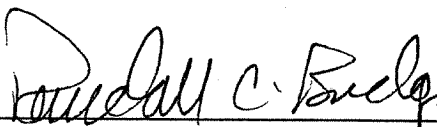
Naomi L. Christensen
845 E. 1000 N.
Shelley, Idaho 83274

3. Copies to:

IDWR Document Depository
P.O. Box 83720
Boise, Idaho 83720-0098

Chief, Natural Resources Division
Office of the Attorney General
P.O. Box 44449
Boise, Idaho 83711-4449

United States Department of Justice
Environment and Natural Resource Division
550 West Fort Street, MSC 033
Boise, Idaho 83724



RANDALL C. BUDGE
Attorney for Objector

Date: May 30, 2003

Telecon with Tom Christensen, interest is in south half of property formerly owned by his father. Property was being purchased by Whittier, who went bankrupt. Now being purchased by Lamar Issac 226-2618 (H) 223-2618 ©. Problem is % in well agreement places more than 0.02 cfs/ac on south half of Section 8. Tom is okay with dividing the water rights so that 0.02 cfs/ac is going to south half of Section 8. Need to get consent of Lamar. No answer at Issac residence left message on answering machine.

- What lands are irrigated from well in NWSW Section 8?
- Is there a common main line connecting both wells? If yes then POU for 29-2281 should be 182 acres with K06 of 120 acres.

Blair Hawkes, Ireland Bank, understands water right from well is half and half. Is willing to renegotiate % on well agreement.

5/30/03 Could not reach Lamar Issac. Decided to make 182 acres the POU for 29-2281 and 29-13624 with a diversion rate of 0.02 cfs/ac. The division of 29-7364 is as follows:

- [[
- [[- 29-13624 1.62 cfs on 182 acres. Overlaps with 29-2281.
- [
- [-- 29-13625 3.34 cfs on 227.5 acres. No overlap.

Emie

BLACKBURN & STOLL, LC

Charles M. Bennett
Kristy L. Bertelsen
Michael D. Blackburn
David J. Castleton
Henry K. Chai II
Thomas Christensen, Jr.
Mark D. Dean
Michael E. Dyer
Jerry D. Fenn
Bryce D. Panzer
Dori K. Petersen
Eric L. Robinson
Kira M. Slawson
Stanley K. Stoll
Thomas C. Sturdy

Attorneys at Law
77 West 200 South, Suite 400
Salt Lake City, Utah 84101

Telephone (801) 521-7900
Fax (801) 521-7965

Thomas Christensen, Jr.
Direct (801) 578-3522

E-mail: tchristensen@blackburn-stoll.com

May 8, 2003

Ernie Carleson, Supervisor
State of Idaho
Department of Water Resources
900 North Skyline Drive
Idaho Falls, ID 83402

RECEIVED
MAY 09 2003

Re: Adjudication Claim Nos. 29-7364 and 29-2281

Department of Water Resources
Eastern Region

Dear Mr. Carleson:

I am the personal representative of the Estate of Thomas F. Christensen, who died on October 4, 2001. My father and my mother (Naomi Christensen) own certain real property in Power County on which wells are located. My parents acquired the property prior to 1985 from Virgil Jahnke. The information we have been able to secure from your offices indicates that your office reports the ownership of the property and all of the water rights listed above in the name of PBC Farms. We believe that such listing by your department is inaccurate and submit the following documents for your review and consideration:

1. Well and Water Right Agreement dated March 5, 1997 between my parents and Phillip P. Christiansen;
2. Reduced copy of property plat showing the real property in question and the approximate location of two wells;
3. Litigation Guarantee from First American Title Insurance Company with respect to part of the real property;
4. Water Rights Proof Reading Report secured from Bingham County Farm Agency (Brad McMurtrey);
5. Falls Irrigation District Tax Deed; and
6. Bankruptcy Court Trustee's Deed and Order.

As noted, my parents purchased the subject property together with other property from Virgil Jahnke prior to 1985 but then sold off some parcels relatively soon after such purchase. What was left was an approximate 409 acre farm situated in the southwest one-quarter and northwest one-quarter of Section 8 Township 7 south Range 32 east BM in Power County. In 1985, my parents entered into an oral agreement with Harold Whittier to sell to Whittier what was referred to as the south portion of the farm consisting of approximately 190 acres. My parents also leased to Whittier what has been referred to as the north portion of the farm consisting of approximately 223 acres. In 1997, my parents sold the north portion of the farm to Phillip B. Christiansen and entered into a well and water right agreement (see enclosure) with respect to the well and water rights attributable both to the north and south portions of the farm. As you will note, the agreement specifically related to water rights license no. 29-7364 and transfers to Phil Christiansen a 54.52% ownership of the water rights with the remaining 45.48% reserved for my parents.

Harold Whittier failed to make payments on the oral real estate contract with respect to the purchase of the south portion of the farm. The enclosed 1999 Litigation Guarantee Report relates to the south portion of the farm. Mr. Whittier also failed to pay water taxes with respect to the property and my parents paid such water taxes and secured an irrigation tax deed with respect to the delinquent water taxes (see enclosed Falls Irrigation District Tax Deed). Mr. Whittier and his wife, Linda, then proceeded to file bankruptcy and asserted an ownership claim in the south portion of the farm. After reviewing the matter with the bankruptcy trustee and his counsel, we secured a Trustee's Deed from the bankruptcy trustee with respect to the south portion of the farm to eliminate any claim Harold or Linda Whittier may have to the south portion of the farm (see enclosed Trust Deed and copy of Bankruptcy Court Order attached). As you will note, the Trustee's Deed specifically refers to all well and water rights attributable to the property.

The enclosed Water Right Proof Reading Report and information attached thereto secured from Brad McMurtrey at the Bingham County Farm Service Agency provides additional information with respect to the well and water rights which may be of assistance to you. After reacquiring all the bankruptcy rights and the rights of Harold and Linda Whittier in the south portion of the farm, we have subsequently sold the south portion of the farm and the water and well rights associated therewith to Lamar and Violet Isaak on a real estate sale contract.

In short, I believe the enclosed documents will clearly show that my mother and my father's estate are the owners of at least a 45.48% interest in water right license no. 29-07364 and that the purported transfer from Phillip Christiansen to PBC Farms of the entire interest in such water right was inaccurate. I am a little confused about the water right itself. There are two wells located on the property and it is possible that both wells fit under the same claim number, but perhaps one relates to claim no. 29-2281 or perhaps claim no. 29-2281 relates to some other

Ernie Carleson, Supervisor
May 8, 2003
Page 3

well. Perhaps you can help to explain the relationship between the two above listed water claim numbers. In any event, we will appreciate your assistance in clarifying on your records the correct ownership of the well rights.

I look forward to hearing from you. My brother or I could also meet with you if it would helpfule.

Very truly yours,


Thomas Christensen, Jr.

TC/ajc

cc: Naomi Christensen
Lamar and Violet Isaak

142271 P

Quest 167188

167188

RECEIVED
Date: 3/12/97
By: [Signature]
MAY 12 1997
BY: [Signature]
DEPT. OF WATER RESOURCES
EASTERN REGION

WELL AND WATER RIGHT AGREEMENT

THIS WELL AND WATER RIGHT AGREEMENT, made and entered as of the 5th day of March, 1997, by and among THOMAS F. CHRISTENSEN and NAOMI CHRISTENSEN, husband and wife, and PHILLIP B. CHRISTIANSEN, an individual,

WITNESSETH:

WHEREAS, Thomas F. Christensen and Naomi Christensen are the owners of the real property particularly described in the "Legal Description" attached hereto as Exhibit A and by this reference made a part hereof (hereinafter referred to as "parcel 1"); and,

WHEREAS, Phillip B. Christensen is the owner of the real property particularly described in the "Legal Description" attached hereto as Exhibit B and by this reference made a part hereof, which is located adjacent to the real property owned by Thomas F. Christensen and Naomi Christensen (hereinafter referred to as "parcel 2") as depicted in Exhibit C attached hereto and by this reference made a part hereof; and,

WHEREAS, parcel 1 and parcel 2 are each irrigated by ground water diverted from a well located within parcel 2 in the NE¼ of the SW¼ of Section 8, Township 7 South, Range 32 East, Boise Meridian, in Power County Idaho, pursuant to Water Right License Number 29-07364, and the place of use for said water right is exclusively and entirely within parcel 1 and parcel 2; and,

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Department of Water Resource
Eastern Region

WHEREAS, each party's title, ownership, and right in the 4.99 cfs of water which may be diverted pursuant to Water Right License Number 29-07364, and in the well, well pump, motor (100 hp U.S. Electric Motor #1041 47Y with Jacuzzi Vertical turbine pump #vue14) and necessary fittings is defined by the number of acres in their respective properties divided by the total number of acres within the place of use identified in the License (409 acres) as follows: Thomas F. Christensen and Naomi Christensen own 186 acres within the place of use in parcel 1 divided by 409 total acres resulting in 45.48% ownership of said water right, well pump, motor and necessary fittings and ownership in and right to divert 2.27 cfs under said license; and Philip B. Christiansen owns 223 acres within the place of use in parcel 2 divided by 409 total acres resulting in 54.52% ownership of said water right, well pump, motor and necessary fittings and ownership in and right to divert 2.72 cfs under said license; and,

WHEREAS, The parties hereto desire to have in place a written agreement, for the benefit of the parties and any subsequent purchasers of any portion of the property, defining the rights and duties of each person owning an interest in said well and water right.

OPERATIVE PROVISIONS

NOW, THEREFORE, in consideration of the premises, and the mutual covenants hereinafter set forth, the parties agree as follows:

1. The parties hereto agree and declare, each with the other, that an undivided interest of 45.48% in Water Right License Number 29-7364, equivalent to a right to divert 2.27 cfs, together with an undivided interest of 45.48% in said the well, well pump, motor and necessary fittings hereinbefore described is appurtenant to Parcel 1. The parties hereto agree and declare, each with the other, that an undivided interest of 54.52% in Water Right License Number 29-7364, equivalent to a right to divert 2.72 cfs, together with an undivided interest of 54.52% in said well, well pump, motor and necessary fittings hereinbefore described is appurtenant to Parcel 2.

2. Each party is responsible for his or their share as hereinbefore defined of the maintenance and repair of the well, well pump, and necessary well fittings in proportion to his or their respective interests as hereinbefore defined in the water right and well structures and facilities. Each party is solely and individually responsible for maintenance and repair of all mainlines and irrigation structures and facilities which deliver water to his or their respective parcels.

3. No expenditure for maintenance or repair of the well structures and facilities shall be made by either party without the consent of the other party, except that, in the case of an emergency which necessitates action prior to receiving such consent, the party making such expenditure shall provide documentation of such expense, the work performed, and the

necessity therefor.

4. The cost of electrical power for operating the well shall be shared among the parties in proportion to his or their interests as hereinbefore defined in the water right and well structures and facilities.

5. Responsibility and authority for payment of electrical bills shall be rotated among the parties on a yearly basis, beginning with the owner of Parcel No. 1 on January 1, 1998, and rotating annually thereafter in numerical sequence.

6. The party making payment for power costs or incurring expense or performing labor for any portion of the other party's share of the responsibility for maintenance and repair of the well, well pump, and necessary well fittings, shall be entitled to reimbursement from the other party, within fourteen (14) days after a statement of the expenses has been furnished to the other party. If the party making such payment is not reimbursed within fourteen (14) days after presentation of a statement to any other Owner, then the Owner who advanced the funds may proceed in small claims court for collection of amounts owed to him or them, plus a late charge of \$50.00 for any such delinquent payment.

7. No party hereto or future owners of parcel 1 or parcel 2 shall make any modifications to any component of either of the wells, without the prior written consent of all other owners holding title at that time.

8. Each party shall be responsible for the maintenance and protection of his or her own interest in Water Right License Number 29-7364, and for the filing of any notice with the Idaho Department of Water Resources or in the pending Snake River Basin Adjudication, Twin Falls County Case No. 39576.

9. The covenants herein contained shall bind, and the benefits and advantages hereof shall inure to, the Owners and their respective heirs, personal representatives and assigns.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names as of the day and year herein first above written.

Thomas F. Christensen
Thomas F. Christensen

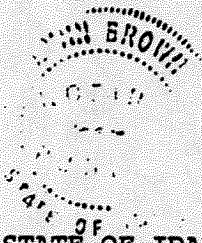
Naomi Christensen
Naomi Christensen

Phillip B. Christiansen
Phillip B. Christiansen

STATE OF IDAHO)
COUNTY OF Latah) ss.

On this 7 day of March, 1997, before me, the undersigned, a notary public in and for said state, personally appeared THOMAS F. CHRISTENSEN and NAOMI CHRISTENSEN, husband and wife, known to me to be the persons whose names are subscribed to the within and foregoing instrument, and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.



Lynn Brown
Notary Public for the State of Idaho
Residing at Abilene, Idaho
My commission expires: 1998

STATE OF IDAHO)
COUNTY OF Bannock) ss.

On this 5th day of March, 1997, before me, the undersigned, a notary public in and for said state, personally appeared PHILLIP B. CHRISTIANSEN, an individual, known to me to be the person whose name is subscribed to the within and foregoing instrument, and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.



Leri J. Hall
Notary Public for the State of Idaho
Residing at Pocatello, Idaho
My commission expires: 4-28-99

EXHIBIT A

PARCEL I

THE SW 1/4 OF SECTION 8, TOWNSHIP 7 SOUTH, RANGE 32 EAST, B.M., POWER COUNTY,
IDAHO.

EXHIBIT B

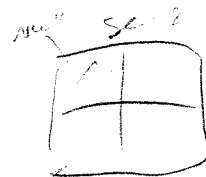
PARCEL 2:

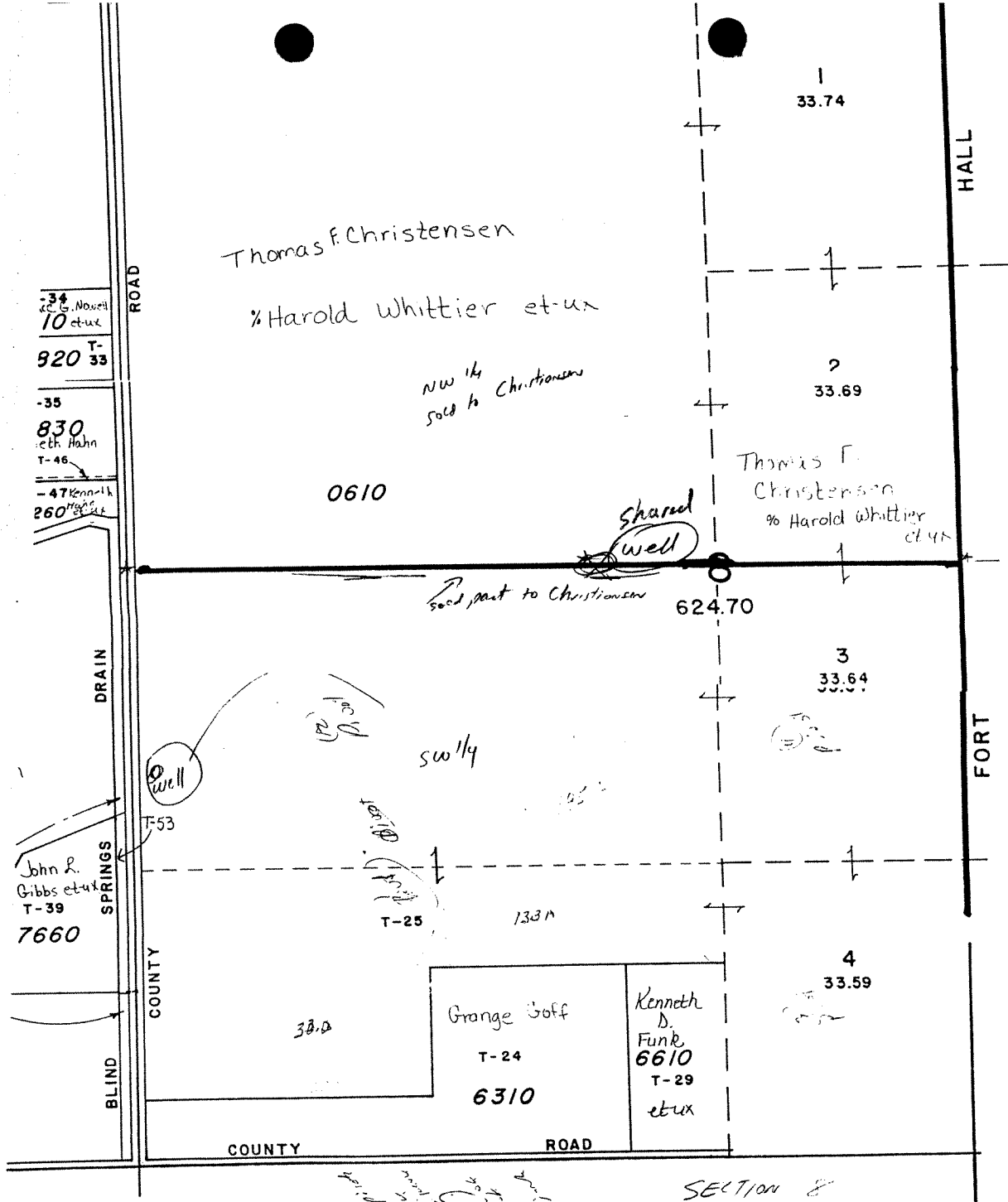
NW $\frac{1}{4}$ and Government Lots 1 and 2, of Section 8, Township 7 South, Range 32 East, Boise Meridian, POWER COUNTY, IDAHO.

A portion of the SW $\frac{1}{4}$ of Section 8, Township 7 South, Range 32 East, Boise Meridian, POWER COUNTY, IDAHO, described as follows:

Beginning at the West $\frac{1}{4}$ corner of said Section 8 which is the TRUE POINT OF BEGINNING and running thence N 89°15'29" E 1940.61 feet along the North line of said S.W. $\frac{1}{4}$; thence S 00°03'18" W 19.00 feet along a line that is 10 feet East of an existing well; thence S 89°15'29" W 20.00 feet along a line that is 10 feet South of an existing well; thence N 00°03'18" E 4.00 feet; thence S 89°15'29" W 1920.61 feet along a line that is parallel with the North line of said S.W. $\frac{1}{4}$ to the West Section line; thence N 00°03'18" E 15.00 feet along the Section line to the POINT OF BEGINNING.

Page 9





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MAY 09 2003

Department of Water Resources
Eastern Region

180432

Craig W. Simpson
 SIMPSON & GAUCHAY
 Attorneys at Law
 497 North Capital Avenue, Suite 200
 P.O. Box 50484
 Idaho Falls, Idaho 83405-0484
 Telephone: (208) 523-2000

INSTRUMENT #	
TIME	3:05 PM
REQ. OF	Service, Hasser & Kerl
AUG 29 2002	
POWER COUNTY REC. FALLS	
CHRISTINE STEINLICH	
BY	Christine Steinlicht
DEPUTY	12.7.02

Attorneys for L.D. Fitzgerald, Trustee

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE DISTRICT OF IDAHO

In the Matter of	)	01-40567
	)	
HAROLD D. & LINDA J. WHITTIER	)	TRUSTEE'S DEED
	)	
Debtors.	)	
_____	)	

RECEIVED
 MAY 09 2003
 Department of Water Resources
 Eastern Region

This Trustee's Deed to real property made on the 16 day of August, 2002, by L.D. Fitzgerald, Trustee of the bankruptcy estate of Harold D. and Linda J. Whittier, as Grantor, and Naomi L. Christensen, as Grantee, whose address is c/o Ron Kerl P.O. Box 6009, Pocatello, Idaho 83205.

WHEREAS, Trustee did file with the Court a Notice of sale by Trustee of Interest in Real Property dated June 12, 2002, pertaining to the real property, particularly described therein, and did cause copies of said Notice of Sale to be served upon all parties in interest as required by law. After hearing on said Notice, the Court having executed its Order Approving Sale by Trustee on August ___, 2002 approving the sale on the terms and conditions contained in said Notice of Sale by Trustee, and the sale having been made pursuant to the terms and conditions set forth in said Notice of Sale by Trustee;

NOW, THEREFORE, L.D. Fitzgerald, Trustee in Bankruptcy, by virtue of the power and authority vested in him under the laws and statutes of the United States Code and in consideration

1/3 TRUSTEE'S DEED

of the cash bid by Purchaser in the sum of \$5,000.00 to him paid by the Purchaser, receipt whereof is hereby acknowledged, does hereby sell and convey, to Naomi L. Christensen, her successors and assigns forever, all of the right, title and interest of the bankruptcy estate of Harold D. and Linda J. Whittier, in and to that certain real property more particularly described as follows:

The SW 1/4 of Section 8 and Government Lots 3 and 4, Township 7 West, Range 32 East, BM, Power County, Idaho, LESS AND EXCEPTING the following two parcels.

Parcel 1

Beginning at the SW corner of said Section 8, thence East 2640 feet, more or less to the east line of the SW 1/4, thence North 880 feet; thence West 1320 feet; thence South 580 feet; thence West 1320 feet, more or less, to the Section Line; thence 300 feet South to the Point of Beginning; ALSO EXCEPTING

Parcel 2

A portion of the SW 1/4 of Section 8, Township 7 South, Range 32 East, Boise Meridian, POWER COUNTY, IDAHO, described as follows:

Beginning at the West 1/4 corner of said Section 8 which is the TRUE POINT OF BEGINNING and running thence N. 89°15'29" E 1940.61 feet along the North line of said SW 1/4; thence S 00°03'18" W 19.00 feet along a line that is 10 feet East of an existing well; thence S 89°15'29" W 20.00 feet along a line that is 10 feet South of an existing well; thence N 00°03'18" E 4.00 feet; thence S 89°15'29" W 1920.61 feet along a line that is parallel with the North line of said SW1/4 to the West Section line; thence N 00°03'18" E 15.00 feet along the Section line to the POINT OF BEGINNING.

TOGETHER WITH AND INCLUDING any applicable well and water rights, including but not limited to any and all rights of Thomas F. Christensen and Naomi Christensen under that certain Well and Water Right Agreement dated March 5, 1997 and recorded on March 12, 1997 as Entry No. 167188 in the records of the Power County Recorder.

Together with any tenements, hereditaments, improvements, structures, buildings, or appurtenances appertaining thereto.

IN WITNESS WHEREOF, said Grantor, L.D. Fitzgerald, Trustee, does hereto set his hand
the day and year first above written.

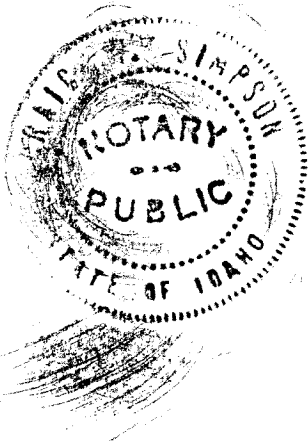


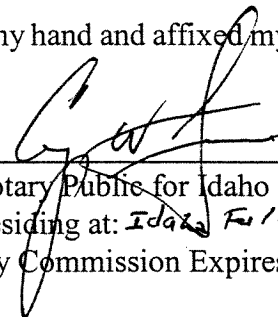
L.D. Fitzgerald, Trustee of the Estate of
Harold D. and Linda J. Whittier

THE STATE OF IDAHO)
) ss.
County of Bannock)

On this 16 day of August, 2002, before me, the undersigned Notary Public in and for said county and state, personally appeared L.D. Fitzgerald, known or identified to me to be the person whose name is subscribed to the within instrument as Trustee in Bankruptcy of the Bankruptcy Estate of Harold D. and Linda J. Whittier, and acknowledged to me that he executed the same as such Trustee in Bankruptcy of the Bankruptcy Estate of Harold D. and Linda J. Whittier.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





Notary Public for Idaho
Residing at: Idaho Falls
My Commission Expires: 11-12-03

RECEIVED

AUG 28 2002

U.S. COURTS

02 AUG 26 AM 10:52

Craig W. Simpson
SIMPSON & GAUCHAY
497 North Capital Avenue, Suite 200
P.O. Box 50484
Idaho Falls, Idaho 83405-0484
Telephone: (208) 523-2000
Fax: (208) 522-4295
ISB# 2699

REC'D
FILED
CLERK'S OFFICE
CLERK'S OFFICE

Attorneys For: L. D. Fitzgerald, Trustee

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF IDAHO

In the Matter of	)	Bankruptcy No. 01-40567-7
	)	
HAROLD D. WHITTIER and,	)	ORDER APPROVING SALE BY
LINDA J. WHITTIER,	)	TRUSTEE OF ESTATE'S INTEREST
	)	IN REAL PROPERTY
Debtors.	)	
	)	

This matter came on for hearing before the Court on the 9th day of July, 2002, pursuant to the Notice of Sale by Trustee of Real Property.

The Trustee appeared in person and with his attorney of record, Craig W. Simpson. No other parties in interest appeared either in person or through counsel.

Neither the Trustee nor his counsel had received any objections to said Notice of Sale by Trustee as required by the terms and provisions of said Notice, except as to the objection filed by Power County and by the Debtors which was withdrawn.

The Court having reviewed the pleadings on file herein, together with the oral representations of counsel, and good cause appearing;

NOW, THEREFORE, IT IS HEREBY ORDERED, ADJUDGED AND DECREED AS FOLLOWS:

1. The Notice of Sale by Trustee of Real Property dated June 12, 2002, and filed with the Court on June 12, 2002, pertaining to the sale of the estate's interest in certain real property to Naomi L. Christensen, or her designee, as more particularly described therein, is hereby approved.

2. The Trustee shall transfer, sell and convey by trustee's deed, all of the estate's interest, if any, in the real property described in said notice to Naomi L. Christensen, or her designee, for the sum of \$5,000.00.

3. The sale shall be without representation or warranty as to the environmental conditions or status of the buildings or the lands upon which they are situate or as to the condition, existence, or usability of the buildings and structures. The sale shall be without any type of recourse or claim whatsoever against the Trustee, his agents, or the Estate of Harold and Linda Whittier. Furthermore, said sale is without prejudice to the Estate to proceed and collect any rents due and owing on said real property for the year 2001 and all prior years. This sale specifically does NOT include, and does not prohibit, the trustee, on behalf of the Estate, from collecting delinquent rents for the 2001 and all previous years.

4. The sale of the estate's interest in the hereinabove described real property is NOT free and clear of any and all real and personal property taxes, specifically Power County Idaho's claim for real and personal property taxes, claims, liens or encumbrances. It is simply a sale of the estate's interest, if any, in the property described above. Any and all valid taxes, including but not limited to Power County's real and personal property taxes, claims, liens, encumbrances, or interests shall remain attached to the property in accordance to their priorities.

5. The sale of the estate's interest, if any, in the hereinabove described real property shall be "as is", "where is", with no guarantees or warranties of any nature whatsoever, either express or implied, or of merchantability or of fitness for a particular purpose, and shall not be free and clear of any and all taxes, including Power County's real and personal property taxes, liens, claims, mortgages, interests, encumbrances of any nature whatsoever.

6. The estate's interest in the real property is sold to Naomi L. Christensen, or her designee, subject to all taxes, including Power County's real and personal property taxes, liens, claims, mortgages, interest and encumbrances and Naomi L. Christensen.

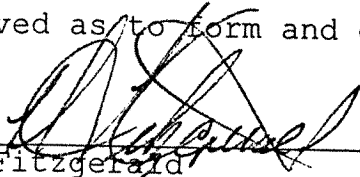
7. The sale proceeds of \$5,000.00 shall be administered by the Trustee for the benefit of the estate and disbursed pursuant to the terms and provisions of the United States Bankruptcy Code.

AUG 26 2002

DATED This _____ day of July, 2002.

Jim D. Pappas **JIM D. PAPPAS**
United States Bankruptcy Judge

Approved as to form and content:



L.D. Fitzgerald
Trustee

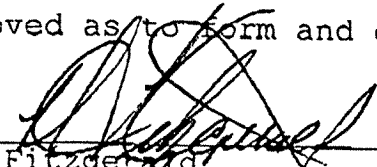
Craig W. Christensen,
Attorney for Power County, Idaho

Ron Kerl,
Attorney for Naomi L. Christensen

DATED This _____ day of July, 2002.

Jim D. Pappas
United States Bankruptcy Judge

Approved as to form and content:



L.D. Fitzgerald
Trustee



Craig W. Christensen,
Attorney for Power County, Idaho

Ron Kerl,
Attorney for Naomi L. Christensen

07-08-02 03:44pm From-SIMPSONGAUCHAY

+2085224205

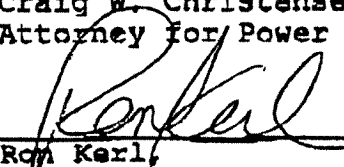
T-882 P.05/06 F-733

DATED This _____ day of July, 2002.

Jim D. Pappas
United States Bankruptcy Judge

Approved as to form and content:

L.D. Fitzgerald
Trustee

Craig W. Christensen,
Attorney for Power County, Idaho

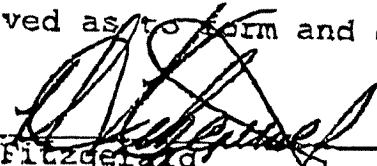
Ron Kerl,
Attorney for Naomi L. ChristensenORDER APPROVING SALE BY TRUSTEE
OF REAL PROPERTY

4-

DATED This _____ day of July, 2002.

Jim D. Pappas
United States Bankruptcy Judge

Approved as to form and content:

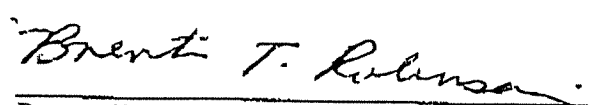


L.D. Fitzgerald
Trustee



Craig W. Christensen,
Attorney for Power County, Idaho

Ron Kerl,
Attorney for Naomi L. Christensen



Brent T. Robinson
Attorney for Debtors

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on the 26 day of August, 2002, I served a true and correct copy of the following described document on the persons listed below by mailing with the correct postage thereon.

DOCUMENT SERVED:

ORDER APPROVING SALE BY TRUSTEE
OF REAL PROPERTY

PERSONS SERVED:

Craig W. Simpson
P.O. Box 50484
Idaho Falls, Idaho 83405

L. D. Fitzgerald, Trustee
P. O. Box 6199
Pocatello, ID 83205

Craig W. Christensen
P.O. Box 130
Pocatello, Idaho 83204

Ron Kerl
P.O. Box 6009
Pocatello, ID 83205

Brent T. Robinson
P.O. Box 396
Rupert, Idaho 83350

Cameron S. Burke
Clerk of the Court
Tami Williams

By: Deputy Clerk of Court

- ☐ Hand Delivered
☒ Mail
☐ Fax

190
acres

LITIGATION GUARANTEE

SUBJECT TO THE LIMITATIONS CONTAINED HEREIN, THE EXCLUSIONS FROM COVERAGE, THE LIMITS OF LIABILITY AND OTHER PROVISIONS OF THE CONDITIONS AND STIPULATIONS HERETO ANNEXED AND MADE A PART OF THIS GUARANTEE,

First American Title Insurance Company,
a California corporation, herein called the Company,

GUARANTEES

the Assured named in Schedule A against loss not exceeding the liability amount stated in Schedule A which the Assured shall sustain by reason of any incorrectness in the assurance which the company hereby gives that, according to the public records, as of Date of Guarantee shown in Schedule A:

1. The title to the herein described estate of interest is vested in the vestee named in Schedule A.
2. Except for the matters shown in Schedule B, there are no defects, liens, encumbrances or other matters affecting title to the estate or interest in the land shown in Schedule A, which matters are not necessarily shown in the order of their priority.
3.
 - a) The current interest holders claiming some right, title or interest by reason of the matters shown in Part II of Schedule B are as shown therein. The vestee named in Schedule A and parties claiming to have some right, title or interest by reason of the matters shown on Part II of Schedule B may be necessary to name defendant in an action, the nature of which is referred to in Schedule A.
 - b) The current interest holders claiming some right, title or interest by reason of the matters shown in part I of Schedule B may also be necessary to name defendant in an action, the nature of which is referred to in Schedule A. However, no assurance is given hereby as to those current interest holders.
4. The return addresses for mailing after recording, if any, as shown on each and every document referred to in Part II of Schedule B by specific recording information, and as shown on the document(s) vesting title as shown in Schedule A are as shown in Schedule C.

THIS LITIGATION GUARANTEE IS FURNISHED SOLELY FOR THE PURPOSE OF FACILITATING THE FILING OF THE ACTION REFERRED TO IN SCHEDULE A. IT SHALL NOT BE USED OR RELIED UPON FOR ANY OTHER PURPOSE.

First American Title Insurance Company

RECEIVED
MAY 09 2003

BY: 

Schedule A

Liability \$281,270.00

Fee \$1,101.00

1. Name of Assured: **THOMAS F. CHRISTENSEN AND NAOMI CHRISTENSEN**
2. Date of Guarantee: November 19, 1999 at 7:30 a.m.
3. This Litigation Guarantee is furnished solely for the purpose of facilitating the filing of an action to

Foreclose Unrecorded Real Estate Sale Contract

4. The estate or interest in the land which is covered by this guarantee is:

Equitable Estate created by Unrecorded Real Estate Sale Contract dated March 1, 1985

5. Title to the estate of interest in the land is vested in:

HAROLD WHITTIER AND LINDA WHITTIER, husband and wife

6. The land referred to in this guarantee is described as follows:

The S½ of Section 8, Township 7 South, Range 32 E.B.M., Power County, Idaho, LESS AND EXCEPTING:

PARCEL 1:

Beginning at the Southwest corner of Section 8, Township 7 South, Range 32 E.B.M.; thence 2640 feet East; thence 880 feet North; thence 1320 feet West; thence 580 feet South; thence 1320 feet West to the Section line; thence 300 feet South to the Point of Beginning, ALSO EXCEPTING:

PARCEL 2:

A parcel which has at its Southern side the Northern boundary of the SW¼ of Section 8, a 50 foot by 50 foot well site in the SE¼NW¼ of Section 8, Township 7 South, Range 32 E.B.M., described as follows: Beginning at a point on the South line of said SE¼NW¼ from which the W¼ corner of said Section 8 bears N. 89°43' W., 1903.0 feet; thence N. 0°17' E. 50.00 feet; thence S. 89°43' E. 50.00 feet; thence S. 0°17' W. 50.00 feet to the South line of said SE¼NW¼; thence N. 89°43' W. 50.00 feet, to the point of beginning.

Schedule B

Defects, liens, encumbrances or other matter affecting title:

Part I

1. Taxes for 1997 in the original amount of \$1,898.74, Tax Parcel Number RPD1024-02, are delinquent plus penalties and interest.
2. Taxes for 1998 in the original amount of \$1,883.24, Tax Parcel Number RPD1024-02, are delinquent plus penalties and interest.
3. 1999 taxes in the original amount of \$2,020.58, Tax Parcel Number RPD1024-02, are now due and payable.
Homeowners Exemption: NONE.
4. Levies and assessments in the Falls River Irrigation District.
5. Right-of-way Easement granted to Idaho Consolidated Power Company, its successors and assigns, recorded November 5, 1915, in Book 19 of Deeds, page 538.
6. Right-of-way Easement granted to Idaho Power Company, recorded September 19, 1951, in Book 94 of Misc., page 390.
7. Right of way for Smith Road across the West boundary.
8. Well and Water Right Agreement upon the terms, conditions and provisions contained therein:
Parties: Thomas F. Christensen and Naomi Christensen,
husband and wife and Phillip B. Christiansen,
an individual
Recorded: March 12, 1997
Instrument No. 167188

Part II

9. Any right, title and interest of Harold Whittier and Linda Whittier as disclosed by an unrecorded Real Estate Sale Contract dated March 1, 1985.
10. Certification of Falls Irrigation District Delinquencies Listing recorded July 24, 1998 as Instrument No. 170520.

11. Judgment for amounts due thereunder.
Debtor: Harold D. Whittier and Linda J. Whittier, d/b/a H
& L Farms and L. D. Fitzgerald, Trustee
Creditor: Tri-River Chemical Company, Inc., a Washington
corporation f/k/a Snake River Chemicals, Inc.
d/b/a UAP Northwest
Amount: \$125,972.60
Recorded: July 1, 1999, as Instrument No. 173073
Case No: CV-98-14, in the District Court of the Sixth
Judicial District of the State of Idaho, in and
for the County of Power.
12. Certification of Falls Irrigation District Delinquencies
Listing recorded July 22, 1999 as Instrument No. 173199.

Parties in possession or claiming any right to possession.

Schedule C

Addresses

Paragraph Number	Recording Information	Mailing Address
Schedule B-II, No. 7		Harold Whittier 221 Fort Hall Ave. American Falls, Idaho 83211
Schedule B-II, No. 7		Linda Whittier 221 Fort Hall Ave. American Falls, Idaho 83211
Schedule B-II, No. 8&10	July 24, 1998 #170520 July 22, 1999 #173199	Falls Irrigation Dist. 310 Valdez American Falls, Idaho 83211
Schedule B-II, No. 9	July 1, 1999 #173073	UAP Northwest 3030 E.49th N. Idaho Falls, Idaho 83401

CEN/kms/00003957.c99

(CD-124)

WATER RIGHT PERMIT READING REPORT

(REGIONAL)

License for both irrigation wells (two points of diversion)

Old (D) Number -

Water Right Number - 29-07364

Prefix Translation:

WATER RIGHT

Last Name -

First Name -

Address -

*** C - CURRENT OWNER ***

CHRISTENSEN

THOMAS

1 - RT. 2 BOX 52

2 -

3 -

City- SHELLEY

State- ID Zip- 83274

Phone -

*** O - ORIGINAL OWNER ***

JAHNKE

VIRGIL

1 -

2 -

3 -

City-

State-

Zip-

Phone -

Priority Date - 02/28/1977

Region - 15 EASTERN

Stage - L - LICENSE

Tributary -

Status -

Source - GROUNDWATER

Point of Diversion -

Twn

Rng

Sec

Tract

Lot

Rfig

County

SE NW 3rd 1/4

(77) POWER

(77) POWER

on 2nd 1/4

Spokane

Adrian

Code

Description

Period From

Period To

Water Use

Diversion Rate

Diversion Volume

D1 - IRRIGATION

06/01

11/01

4.990

1431.50

Total Div. Rate - 4.990

Total Div. Volume - 1431.50

Total Div. Capacity - 6.960

Twn	Rng	Sec	Tract	Lot	Acres	Place of Use	Code	Description	County
-----	-----	-----	-------	-----	-------	--------------	------	-------------	--------

223

186

409/acre

07S	32E	8	NW NE		33.0	01	IRRIGATION	(77) POWER	
07S	32E	8	SW NE		34.0	01	IRRIGATION	(77) POWER	
07S	32E	8	NE NW		39.0	01	IRRIGATION	(77) POWER	
07S	32E	8	NW NW		38.0	01	IRRIGATION	(77) POWER	
07S	32E	8	SW NW		39.0	01	IRRIGATION	(77) POWER	
07S	32E	8	SE NW		40.0	01	IRRIGATION	(77) POWER	
07S	32E	8	NW SW		39.0	01	IRRIGATION	(77) POWER	
07S	32E	8	SW SW		27.0	01	IRRIGATION	(77) POWER	
07S	32E	8	SE SW		12.0	01	IRRIGATION	(77) POWER	
07S	32E	8	NW SE		34.0	01	IRRIGATION	(77) POWER	
07S	32E	8	SW SE		34.0	01	IRRIGATION	(77) POWER	

WATER RIGHT
(00-126)

WATER RIGHT PROOF READING REPORT
(REGIONAL)

Water right number - 29-07366

Prefix translation:

WATER RIGHT

Town	Rng	Sec	Tract	Lot	Acres	Code	Description	County
Total Acres: 409.0								

+ - - - - Diversion Means -

+ - - - - Non-Irrigation Use -

+ - - - - Other Rights for Same Use -

+ - - - - Remarks -
The maximum combined rate of diversion under this right & right 29-2281 shall not exceed 6.96 cfs.

+ - - - - Conditions of Approval -
R30 - This right when combined with all other rights shall provide no more than .02 cfs per acre nor more than 3.5 afa per acre for the lands above.
016 - See remarks for additional conditions of approval.

+ - - - - Decree Plaintiff - - - + - - - - Decree Defendant - - - + - - - - Decree Date - - +
00/00/0000

+ - - - - Comments -
No comments found

+ - - - - Audit fields - 00/00/00

+ - - - - Water Rights Dates and Flags Area - - - - -

Proof Due Date - 07/01/1983	Field Exam Made - 08/01/1985	Field Exam Fee -
Approved/Denied - 07/14/1977	Protested Date - 00/00/0000	Swan Falls - 2
Proof Made Date - 05/20/1983	Hearing Date - 00/00/0000	Temporary Right - P
Exam to S.O. Date - 00/00/0000	Verified Date - 00/00/0000	DLE/Carey Act -
Order Show Cause - 00/00/0000	Receipt Number -	Water District -
Licensed Date - 02/02/1990	Appl Received - 01/24/1977	Transfer/Amended -
Decree Date - 00/00/0000		

Appraisal Date 10-16-1992

Water RightsUnderground (well) Water Rights:
(Two wells)

Location - East well is situated about 2,000 feet east of the west quarter corner of section 8 where the Subject Farm Tract is located, and the Southwest well is located near the west edge of the Subject Farm Tract about 700 feet south of the west quarter corner mentioned above.

Well depths - 400 feet, east well; 375 feet, southwest well.
Water lift - 70 feet, east; 60 feet, southwest; average 65 feet.
Licenses - #29-7364
Priority Date - February 2, 1977
Amount - 4.99 c.f.s. shared between the two wells.

Adequacy - The 4.99 c.f.s. shown on the licenses for the Subject Farm is an adequate water diversion rate for about 345 acres of the Subject Farm Tract. However, these two wells, when operated in conjunction with each other have the capacity to divert 6.96 c.f.s., or about 3,132 gallons per minute, which is adequate for all the irrigated cropland on the entire Subject Farm, supplying about 7.8 gallons per irrigated acre, when 7 gallons per minute per irrigated acre is considered adequate.

Nevertheless, this water right is not suppose to be used as described above, and as it actually has been used for the last several years. It is, by law, to be used in conjunction with the surface water rights described below. And in the event it is used in conjunction with the surface water rights described below, the licensed diversion of 4.99 c.f.s. is adequate to irrigate the Subject Farm Tract.

Surface Water Rights:

Canal or Irrigation District - Falls Irrigation District.

Canal Lateral - Main East Canal.

Shares - 285.2 acre feet in Tom Christensen's name and 135.2 acre feet in Harold Whittier's name, for a total of 420.4 acre feet appurtenant to the 210.2 acres on the Subject Farm Tract described above.

Water Cost - \$5,878 for operation and maintenance, and \$1,164 for repayment of bounded debt on canal structures for the next 30 years, for a total of \$7,042 per year.

Priority date - The storage water rights supplying the water to Falls Irrigation District, apparently do not have or require a water license, because neither me, nor the manager of Falls Irrigation District, nor any of his secretaries could find one for it. Nevertheless, according to him, the water district manager, the priority dates for these storage water rights are 1928, and 1939. These priority dates probably correspond with the first year of use of the American Falls Reservoir and the Palisades Reservoir, where the water for these storage rights are kept, and were initiated.

Amount and Adequacy - The 420.4 acre feet is considered adequate for the 210.2 acres of irrigated cropland to which it is appurtenant. This surface water right amounts to two (2) acre feet per acre, which is considered adequate by Farm Credit Services, and the neighborhood in general, to mature typical crops grown in the area, when under sprinkler irrigation, as the Subject Farm is.

TOWN & COUNTRY APPRAISAL SERVICE

Embal\$19/5

Water Rights

Summary: There is no question that the water rights shown above for the Subject Farm are good and adequate water rights, however actual use should be made of the surface water rights that are presently not being used, for the following very good reasons: 1) While the well water rights presently being used to irrigate the entire farm are appurtenant to the entire farm, they are meant to be used in conjunction with, and as a back-up water source to the surface water rights from Falls Irrigation District, so state water laws might be violated, somewhat in this instance. 2) Regardless of whether the Falls Irrigation District water rights are used or not, the annual operation and maintenance fees as well as bonded debt payments are an accruing debt and lien on the property and have to be paid. 3) There is a small catchment basin and pond from the canal in the northwest corner of the Subject Farm Tract that includes a short-stem turbine pump and motor base - lacking only an electric motor, and can, as it has been in the past, be hooked into the underground sprinkler system that presently runs immediately adjacent to this unused canal pumping site.

Therefore, to eliminate the irrigation well lift cost on all of the water that is typically available from the canal system (420.4 acre feet) that has to be paid for anyway; and to come closer to complying with state water laws; and to make better use of actual facilities that presently exist in nearly a usable state; the surface water rights should be used on this farm. Estimated cost to include, or add to the existing short-stem turbine pump base in the pond or catchment basin, a used 75 horsepower electrical motor in good working condition and re-tie it into the buried main line system on this farm is estimated at \$3,000. This size pump should allow the smaller eastern well to be shut down until the surface water rights are exhausted each year before starting the well.

Estimated electrical cost savings each year is estimated at \$6.44 per irrigated acre on the 210.2 acres to which this water right applies, and to which it could supply the first 2 acre feet per acre used on them, for a total estimated electrical cost savings of \$1,354 per year. Capitalizing this cash savings to value at 5.12% (the same capitalization rate used in the Income Approach to Value in this report) we have an estimate of the value savings of this electrical motor addition of \$26,439 - far outweighing the estimated cost of \$3,000 to bring the surface water right on line for real and actual use.

In other words, especially evidenced by the Income Approach, if this addition of the surface water electrical motor is not added to this farm, the farm would show \$26,439 less in market value than if it has this motor in place. Therefore, it is being appraised as if it were in place, with the estimated capital expenditure of \$3,000 subtracted from the indicated market value at the end of the Income Approach to Value.

Irrigation Water Distribution System

Irrigation Equipment List: (See next page)

Irrigation Water Distribution SystemIrrigation Equipment List:

<u>Item</u>	<u>Manufacturer</u>	<u>Serial #</u>	<u>Size</u>	<u>Length</u>	<u>Remain- ing Life</u>	<u>Cond- ition</u>	<u>Contributory Value</u>
Motor	U.S. Motor	1041477	100HP	-	20	G	\$ 2,612
Pump	Johnston turbine	none found	-	70'	20	G	5,033
Motor	Newman	S1187002	200HP	-	20	G	5,410
Pump	Well-Line turb.	45845	-	125'	20	G	6,834
Motor	U.S. Motor	1041477	15HP	-	15	F	546
Pump	Berkaley cent.	7271677	-	-	15	F	623
Main line	buried steel	-	10,8,6"	14,000'	15	F	27,960
Main line	portable aluminum		8"	1,080	12	F	1,593
Wheel lines (8) 6'wh.			4"	10,140	10	F	23,119
Hand line (3.5) portable aluminum			4"	4,480	12	F	4,256
Pivot	northeast pivot		6"	1,280	12	F	19,000
Pivot	northwest pivot		6"	1,100	12	F	16,328
Pivot	north central pivot		6"	500	12	F	7,422
Pivot	southeast pivot		6"	1,000	12	F	14,844
Total contributory value irrigation equipment							\$135,580

Note: The above estimated contributory value of \$135,580 for the irrigation equipment plus an additional \$3,000 (grand total \$138,580) for the estimated electrical motor addition to make the surface water rights usable is used in the Income Approach to Value to arrive at the cost of maintenance and recapture on the Subject Farm Tract's irrigation system.

Adequacy: As mentioned above, the Subject Farm's irrigation system is adequate using only the wells to supply all the irrigation water. The irrigable acres on the Subject Farm Tract (401.8 acres) covered by the 8 wheel lines (one wheel line is only 1,180 feet long) 3.5 hand lines, and the 4 pivot irrigation systems give this farm adequate sprinkler irrigation system coverage. While this sprinkler irrigation system coverage may at first sight appear to me more than adequate on this farm and more than typical for the neighborhood, the triangle shape of wheel line and pivot system coverage along both sides of the high voltage power line bisecting the Subject Farm Tract requires more sprinkler system coverage than a similar farm without this power line bisection. In other words, the Subject Farm requires somewhat more than typical sprinkler irrigation coverage to make it adequate and typical for the neighborhood, which the Subject Farm has.

Calculations on the irrigation wells show that they can supply all the water the farm is licensed for, plus an additional 1.97 c.f.s. (886 gallons per minute) for which it is not licensed, unless the surface water rights have been used first and are fully exhausted. Therefore, they are considered adequate, and would comply with state water laws and requirements if the electrical motor addition described above is completed.

Irrigation Water Adjudication Impact

The Director's Report of the Idaho Department of Water Resources has not been completed on the Subject Farm's water basin. However, I see no reason why the water rights shown above for the Subject Farm Tract will not continue to be valid, and should be reaffirmed as they presently are, and as they are filed on by Falls Irrigation District, and by Thom Christensen on the well water rights.

This appraisal report, and the value arrived at herein, are null and void should the Director's Report, when it is filed, and or the final adjudication of water rights in the Subject Farm's water district be changed or altered substantially. Once again, I see no reason why these water rights will not be approved, reaffirmed, and remain attached to the Subject Farm just as they are written and described above.

ASCS Crop Base Information

<u>Crop</u>	<u>Base Acres</u>	<u>Assigned Yield (bu.)</u>	<u>C.R.P Reduction</u>	<u>Adjusted Base Ac.</u>
Wheat	289.0	78	0	289.0
Barley	8.4	85	0	8.4
Total				297.4

Total ASCS cropland acres - 401.8

Actual cropland acres - 401.8

Explanation of Differences - ASCS crop acres shown above appear to be accurate.

C.R.P. Contract - The Subject Property is not enrolled in a Conservation Reserve Program, or any other government program that restricts or prevents normal cropping of the Subject.

Crop Base Adequacy - The crop base coverage on the Subject Property covers 74.0 per cent of the irrigated land on the Subject. Farms in the neighborhood usually have between 25 and 65% grain base coverage. Therefore, the Subject Property is assumed to have slightly better than typical crop base coverage. However, because of the present, relatively good wheat and barley commercial prices, there is no evidence in the market that the better than typical crop base coverage the Subject Farm has adds a measurable, or any additional value to it. Nevertheless, the good crop base coverage is an un-measurable amenity to the Farm.

Farm Detriments

The farm has no apparent adverse circumstances such as: access, location, flooding, or frost hazard problems, that are evident or negatively effect the value of this farm. However, the unusually strong (steep) slopes on the southeast field and the very sandy soils in field #9 (both mentioned and described above under General Description), while not true farm detriments, are farm limitations, and are mentioned again here for that reason.



Bingham County

Farm Service Agency

725 Jensen Grove Drive Suite #2
Blackfoot, ID 83221
Phone: 208-785-2090 Fax: 208-785-5847



Fax To: Tom Christensen Fax Number: 801-521-7965

From: Brad McMurtry Date: 6-4-2002

Re: Harold Whitner Pages: 7

CC: _____

☐ URGENT ☒ For Review ☐ Please Comment ☐ Please Reply ☐ Please Recycle

COMMENTS:

Water Right info. Hope this helps -

Marks
Brad

FALLS IRRIGATION DISTRICT TAX DEED

THIS INDENTURE, Made this 10th day of January, 2001, between the undersigned, as Treasurer of the Falls Irrigation District, an Irrigation district duly organized under the laws of the State of Idaho, of 310 Valdez St., American Falls, Idaho 83211, Grantor, and Falls Irrigation District, of 310 Valdez St., American Falls, Idaho 83211, Grantee.

Date of delinquency is January 1, 1998, and includes delinquency entry number 1, levied in 1997, recorded at the Power County Courthouse on July 24, 1998, as instrument #170520.

Property was assessed in the name of:
Thomas F. Christensen and Naomi Christensen
845 East 1000 North, Shelley, ID 83274

Description of property for which the delinquency entry has been made:

Falls Irrigation District Unit 2-10C: West 1/2 of the Southwest 1/4 of Section 8, Township 7 South, Range 32 East of the Boise Meridian, Power County, Idaho.

EXCEPT: Unit 2-10H (previously excluded). Beginning at the West Quarter Corner of said Section 8, traveling East 325 feet; thence South 513.7 feet, thence West 325 feet to the West section line; thence North 513.7 feet to the point of beginning.

RECEIVED EXCEPT: Part of Unit 2-12A, belonging to Grange Goff. Beginning at the Southwest Corner of said Section 8, thence North along the West line of said Section, 300 feet; thence East 1,320 feet, more or less, to the east line of the SW 1/4 SW 1/4 of Section 8; thence South along said east line, 300 feet to the South line of said Section; thence West 1,320 feet more or less to the point of beginning.

MAY 09 2003

Department of Water Resources
Eastern Region

176501

INSTRUMENT #	
TIME	2:35 p.m.
REQ. OF	Falls Irrigation
JAN 10 2001	
POWER COUNTY AM FALLS	
SHIRLEY E. CHRISTENSEN	
BY	<i>[Signature]</i>
DEPUTY	

Pat. #12.00

EXCEPT: Unit 2-40I belonging to Phillip B. Christensen. A portion of the SW 1/4 of Section 8, Township 7 South, Range 32 East, Boise Meridian, Power County, Idaho, described as follows: Beginning at the West quarter corner of said Section 8 which is the TRUE POINT OF BEGINNING and running thence N 89 degrees 15 minutes 29 seconds East 1940.61 feet along the North line of said SW 1/4; thence South 00 degrees 03 minutes 18 seconds West 19.00 feet along a line that is 10.00 feet East of an existing well; thence South 89 degrees 15 minutes 29 seconds West 20.00 feet along a line that is 10 feet South of an existing well; thence North 00 degrees 03 minutes 18 seconds East 4.00 feet; thence South 89 degrees 15 minutes 29 seconds West 1920.61 feet along a line that is parallel with the North line of said SW 1/4 to the West Section line; thence North 00 degrees 03 minutes 18

1 of 4

seconds East 15.00 feet along the section line to the POINT OF BEGINNING.

Unit 2-10C contains 67.3 irrigable acres.

That thereafter, on the 24th day of July, 1998, the Treasurer of said District included said delinquent assessment aforesaid in a compiled list of all delinquent entries for said year, where redemptions had not been made, which list contained the description of the lands covered by such delinquency entries, the name of the person to whom they were assessed, together with the amount of such delinquent assessments, with penalty, and a certified copy of said delinquency list was duly filed with the County Recorder of Power County, the county in which the lands covered by such delinquent assessments are located. That the property covered by such delinquency entry has not been redeemed and the time for redemption is past.

NOW, THEREFORE, THIS INDENTURE WITNESSETH, that I, Terrell O. Sorensen, the present Treasurer of The Falls Irrigation District, by virtue and in pursuance of the statutes in such cases made and provided, for and in consideration of the sum of Two thousand three hundred fifty eight and 19/100 Dollars (\$2,358.19) to said Terrell O. Sorensen, Treasurer as aforesaid, in hand paid, the receipt of which is hereby acknowledged, has granted, bargained, sold, conveyed and confirmed, and by these presents does grant, bargain, sell, convey and confirm unto the said Falls Irrigation District, and to its successors and assigns forever, the said property as fully and absolutely as I, Terrell O. Sorensen, Treasurer as aforesaid, may or can lawfully sell the same; that is to say, all and singular the property hereinbefore described as:

Description of property for which the delinquency entry has been made:

Falls Irrigation District Unit 2-10C: West 1/2 of the Southwest 1/4 of Section 8, Township 7 South, Range 32 East of the Boise Meridian, Power County, Idaho.

EXCEPT: Unit 2-10H (previously excluded). Beginning at the West Quarter Corner of said Section 8, traveling East 325 feet; thence South 513.7 feet, thence West 325 feet to the West section line; thence North 513.7 feet to the point of beginning.

EXCEPT: Part of Unit 2-12A, belonging to Grange Goff. Beginning at the Southwest Corner of said Section 8, thence North along the West line of said Section, 300 feet; thence East 1,320 feet, more or less, to the east line of the SW 1/4 SW 1/4 of Section 8; thence South along said east line, 300 feet to the South line of said Section; thence West 1,320 feet more or less to the point of beginning.

EXCEPT: Unit 2-10I belonging to Phillip B. Christiansen. A portion of the SW 1/4 of Section 8, Township 7 South, Range 32 East, Boise Meridian, Power County, Idaho, described as follows: Beginning at the West quarter corner of said Section 8 which is the TRUE POINT OF BEGINNING and running thence N 89 degrees 15 minutes 29 seconds

East 1940.61 feet along the North line of said SW 1/4; thence South 00 degrees 03 minutes 18 seconds West 19.00 feet along a line that is 10.00 feet East of an existing well; thence South 89 degrees 15 minutes 29 seconds West 20.00 feet along a line that is 10 feet South of an existing well; thence North 00 degrees 03 minutes 18 seconds East 4.00 feet; thence South 89 degrees 15 minutes 29 seconds West 1920.61 feet along a line that is parallel with the North line of said SW 1/4 to the West Section line; thence North 00 degrees 03 minutes 18 seconds East 15.00 feet along the section line to the POINT OF BEGINNING.

Unit 2-10C contains 67.3 Irrigable acres.

together with all and singular the tenements, hereditaments and appurtenances thereunder belonging or in anywise appertaining.

TO HAVE AND TO HOLD, all and singular, the above last mentioned and described property, together with the appurtenances thereof, unto the said party of the second part and his successors and assigns forever.

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of said Falls Irrigation District at American Falls, in Power County, State of Idaho, the day and year first above written.


Terrell O. Sorensen, Treasurer
Falls Irrigation District.

State of Idaho)

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County of Power

On this 10th day of January, 2001, before me, Gerry Lee Hunt, a Notary Public, in and for said County of Power, in the State of Idaho, personally appeared Terrell O. Sorensen, known to me to be the Treasurer of said Falls Irrigation District, and who executed the annexed instrument as such Treasurer; and acknowledged to me that he had executed the same as and for the act and deed of the Treasurer and Tax Collector of said Irrigation District.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.

Gerry Lee Hunt
Gerry Lee Hunt, Notary Public
Residing at American Falls
Commission expires 12/22/2001



MAY-30-01 08:15 AM

Falls Irrigation

2082262752

P.02

QUITCLAIM DEED AND ASSIGNMENT

Harold D. Whittier and Linda J. Whittier, husband and wife, of American Falls, Idaho, Grantors, hereby quitclaim to Naomi L. Christensen, an unmarried woman, Grantee, of 845 East 1000 North, Shelley, Idaho 83274, for the sum of Ten and 00/100 Dollars (\$10.00), and other good and valuable consideration, the following-described tract of land in Power County, State of Idaho:

The SW $\frac{1}{4}$ of Section 8 and Government Lots 3 and 4, Township 7 West, Range 32 E.B.M., Power County, Idaho, LESS AND EXCEPTING the following two parcels:

Parcel 1

Beginning at the SW corner of said Section 8, thence East 2640 feet, more or less to the east line of the SW $\frac{1}{4}$, thence North 880 feet; thence West 1320 feet; thence South 580 feet; thence West 1320 feet, more or less, to the Section Line; thence 300 feet South to the Point of Beginning;
ALSO EXCEPTING

Parcel 2

A portion of the SW $\frac{1}{4}$ of Section 8, Township 7 South, Range 32 East, Boise Meridian, POWER COUNTY, IDAHO, described as follows:

Beginning at the West $\frac{1}{4}$ corner of said Section 8 which is the TRUE POINT OF BEGINNING and running thence N $89^{\circ}15'29''$ E 1940.61 feet along the North line of said SW $\frac{1}{4}$; thence S $00^{\circ}03'18''$ W 19.00 feet along a line that is 10 feet East of an existing well; thence S $89^{\circ}15'29''$ W 20.00 feet along a line that is 10 feet South of an existing well; thence N $00^{\circ}03'18''$ E 4.00 feet; thence S $89^{\circ}15'29''$ W 1920.61 feet along a line that is parallel with the North line of said SW $\frac{1}{4}$ to the West Section line; thence N $00^{\circ}03'18''$ E 15.00 feet along the Section line to the POINT OF BEGINNING.

TOGETHER WITH AND INCLUDING all applicable well and water rights, including but not limited to any and all rights of Thomas F. Christensen and Naomi Christensen under that certain Well and Water Right Agreement dated March 5, 1997 and recorded on March 12, 1997 as Entry No. 167188 in the records of the Power County Recorder.

Grantors do also hereby assign, transfer and convey unto Grantee any and all rights, title and interest in any pumps, ~~spinalders and~~ 27 sections of C. 440

All Pivers with 5 centers currently standing and

~~irrigation equipment~~ located on the above described real property,
and any payments Grantors may be entitled to with respect to such
real property, including but not limited to, rent and government
payments.

WITNESS the hands of said Grantors, this 26 day of July, 2002.

Harold D. Whittier
Harold D. Whittier

Linda J. Whittier
Linda J. Whittier

STATE OF IDAHO)
COUNTY OF Power)
: SS.

On this 26 day of July, in the year 2002, before me, the undersigned,
a notary public in and for the State of Idaho, personally appeared Harold D. Whittier and Linda J.
Whittier, known to me to be the persons whose names are subscribed to the within instrument,
and acknowledged to me that they executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official
seal, the day and year in this certificate first above written.

Debra K. Duse
Notary Public
Residing at: American Falls, Id

My Commission Expires:

4/12/05

