

Kenneth E. Lyon, Jr.

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Of Counsel:

*Kenneth E. Lyon, III **
** Admitted to practice law in Idaho and Nevada*

RECEIVED

FEB 26 2004

Department of Water Resources

(208) 233-1240

Fax (208) 232-8867

February 24, 2004

Idaho Department of Water Resources
Attn: Karl J. Dreher
P.O. Box 83720
Boise, ID 83720-0098

RECEIVED

MAR 29 2004

Department of Water Resources
Eastern Region

Re: Capell

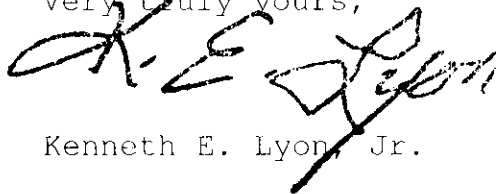
Dear Mr. Dreher:

Enclosed please find a copy of the Recommended Water Rights Acquired Under State Law dated July 10, 1003, that lists Linda Capell as having water rights to Right number 29-4434.

Also enclosed please find a copy of the Kathryn Capell Revocable Trust that indicates that Linda Capell has no right to the water rights as set forth above. As you can see on pages 2 and 3 of the trust, there is no mention of Linda's name to receive any of the property. As such, we would request that you remove Linda Capell's name from the water right number 29-4434.

If you have any questions or concerns, or need additional information, please contact my office.

Very truly yours,



Kenneth E. Lyon, Jr.

KEL/tra
Enclosures

Kathryn Capell

KATHRYN CAPELL REVOCABLE TRUST

This declaration of trust is made on Sept 7th, 1993 by **KATHRYN CAPELL**, of 14700 South Capell Road, City of Arimo, County of Bannock, State of Idaho, sometimes referred herein as trustor and/or trustee.

I, Kathryn Capell, recite and declare that:

1. I am now the owner of the property described in Exhibits "A - F," attached hereto.

2. I desire to make provisions for the care and management of such property, the collection of the income therefrom, and the disposition of both such income and such property in the manner herein provided.

For the reasons set forth above, I hereby designate myself as trustee and create the Kathryn Capell Revocable Trust (Capell Trust), pursuant to the terms set forth below:

SECTION ONE TRANSFER IN TRUST

Trustor, in consideration of acceptance by trustee of the trust herein created, conveys, transfers, assigns and delivers to the Capell trust the property described in Exhibits "A - F," attached and incorporated by reference. That property, together with all other property that may from time to time be held by trustee hereunder, is referred to as "trust estate."

SECTION TWO DISPOSITION OF PRINCIPAL AND INCOME

(a) During my lifetime, the income of the trust shall be distributed to me at least quarterly each year.

(b) The trustee shall also distribute to and for my benefit so much of the principal of the trust, as appears to the trustee to be reasonably necessary, appropriate, and convenient to provide for my medical needs, care, comfort, support, education, and to maintain as nearly as can be maintained the standard of living I presently enjoy.

(c) Upon my death, the successor trustee shall distribute the residue of the trust as follows:

1. The cash assets shall first be used to pay my funeral and burial expenses and my expenses of last illness, all of my debts, all taxes owed at or because of my death, and all costs and expenses in connection with the settlement of my estate in the distribution of trust assets. The proceeds from my Beneficial Life Insurance Policy shall be applied first to the foregoing expenses and obligations.

2. To my son, Ronald James Capell, the following described parcels of property, located in Bannock County, T10S, R35E:

- ✓(a) SE $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$ of Section 28
- ✓(b) E $\frac{1}{2}$, SW $\frac{1}{4}$, SE $\frac{1}{4}$ NW $\frac{1}{4}$ of Section 33 (17)
- ✓(c) W $\frac{1}{2}$ W $\frac{1}{2}$ of Section 34

3. To my son, Ronald James Capell, and to my daughter, Maxilyn Marie Capell, as joint tenants with right of survivorship and not as tenants in common, the property described in the attached Exhibit C; together with water in the Portneuf Irrigation Company or Canal Company, as covered by Water Certificates for three-fourths and one-seventh shares respectively. Said property is commonly referred to as the "Homeplace." Notwithstanding the foregoing, I except from the property described in Exhibit C the following parcel of property referred to herein as the residence property:

The home residence in which I am residing and one (1) acre around said dwelling place and an easement for ingress and egress over historically used ground. Said one (1) acre will include two (2) stalls in the existing parking shed, but none of the other property that includes any of the out-buildings or structures that are currently being used for farming purposes and storage. The remaining stall in the parking shed is to be used by Ronald James Capell.

The homeplace and the residence property shall further be subject to the following easements:

a) Easement to Ronald James Capell for ingress and egress to the parking shed and the right to use, day or night, one of the three stalls in the parking shed. This easement shall be for the benefit of the said Ronald James Capell, his heirs, successors, assigns and invitees.

b) Recreation easement to my children, grandchildren and great-grandchildren to use the fish pond for fishing purposes together with ingress and egress to the fish pond and a convenient area around the pond to facilitate fishing.

c) The successor trustee shall be charged with the power and discretion to determine the boundaries of the easements and to make such other adjustments or limitations as he deems fit.

4. To my daughter, Maxilyn Marie Capell, the residence property. Prior to conveying the residence property to my daughter, my successor trustee shall have the property surveyed and legally described. My successor trustee shall have discretion to determine the exact boundaries of the residence property, subject to the limitations provided in this trust instrument.

5. To my son, Harvey J. Capell, that property known as the "Hawkins Basin Farm" as more particularly described as follows:

✓ T10S - R35E
✓ SEC 10 NE $\frac{1}{4}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$ R 426700 3300
✓ SEC 15 NW $\frac{1}{4}$ SE $\frac{1}{4}$, W $\frac{1}{2}$ NE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$ R 426700 6100
SE $\frac{1}{4}$ NW $\frac{1}{4}$ R 426700 6100

6. To my son, Daniel B. Capell, that property known as the "Henderson Farm" and more particularly described as follows:

T9S-36E
SEC 34 SE $\frac{1}{4}$ NW $\frac{1}{4}$, N $\frac{1}{2}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SW $\frac{1}{4}$

7. To my three children, Harvey J. Capell, Daniel B. Capell and Maxilyn M. Capell, as Tenants in Common, with no rights of survivorship, that property known as the "Denton Farm" and more particularly described as follows:

R4267011100

SEC 35 S $\frac{1}{2}$ SE $\frac{1}{4}$ T10S R35E
T10S - R35E

R442900300

SEC 2 W $\frac{1}{2}$ Government Lot 1, W $\frac{1}{2}$ E $\frac{1}{2}$
Government Lot 1 and all of Government Lots
2 and 5.

77.92AC

8. To my daughter, Maxilyn M. Capell, that property known as the "Reddyville Farm" and more particularly described as follows:

R4057016500

T8S - R36E R4057018400

R4057017900

SEC 16 SW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$ 93015796 - 91004506

SEC 17 SE $\frac{1}{4}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$ 93015796

R4057018300

SEC 20 N $\frac{1}{4}$ SE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$
N $\frac{1}{2}$ NE $\frac{1}{4}$ 93015796 - 91004506

R4057018400

SEC 21 S $\frac{1}{2}$ NW $\frac{1}{4}$, W $\frac{1}{2}$ SE $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$, NW $\frac{1}{4}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ NE $\frac{1}{4}$ R4057018800
N $\frac{1}{2}$ N $\frac{1}{2}$, SE $\frac{1}{4}$ NE $\frac{1}{4}$ 93015796 - 91004506

R4057018900

Property Described in Exhibit B.

SEC 22 TAX #31 NW $\frac{1}{4}$ NW $\frac{1}{4}$ Except: Portion
Lying East of the Westerly Line of Marsh
Creek Road.

93015796 - 91004506

9. To my grandchildren and ex-daughters-in-law, as follows:

Lynette Capell Coonce	\$ 1,000.00
John Edward Capell	\$ 1,000.00
Joseph Capell	\$ 1,000.00
James M. Capell	\$ 1,000.00
Jeff H. Capell	\$ 1,000.00
Susan Ann Capell	\$ 1,000.00
Michael Ryan Capell	\$ 1,000.00
Matthew John Capell	\$ 1,000.00
Julie Ann Capell	\$ 1,000.00
Alice Melton Capell	\$ 500.00
Rosiline Swenson Capell	\$ 500.00
Danny Somsen	\$ 500.00
Darwin Somsen	\$ 500.00
Da'Nae Somsen	\$ 500.00
Jimmy Somsen	\$ 500.00
Matt Adams	\$ 500.00
Zack Adams	\$ 500.00

10. To one of my four (4) children, the vehicle which I am currently driving to be decided by placing the names of my four (4) children together and then drawing one (1) name who shall be the one who receives the vehicle.
11. Inasmuch as during my lifetime, I have financially assisted and loaned monies to my children, Ronald James Capell, Maxilyn Marie Capell, and Daniel B. Capell, the successor trustee shall convey to Harvey J. Capell and Bonnie Capell, his wife, that certain Duncan Phyfe table, plus all the leaves to the same, and the six (6) chairs with green seats. The successor trustee shall convey to Harvey J. Capell and Bonnie Capell, his wife, the Noritake China, and the sterling silver located on top of the china closet, together with all crystal in the china closet.
12. To Lynette Capell Coonce, one (1) dozen of the bronzeware table service.
13. To Susan Capell Baumgardner and Julie Capell, one (1) dozen silverware located in the drawer and to Susan Baumgardner, the music picture which hangs over the piano.
14. To Bonnie Capell my large table cloths. However, each of my children may reclaim any table cloth that was given to me by said child. The remaining cloths, other than the large table cloths, shall be distributed among my children, with the oldest child having first selection, and each of my surviving children choosing one thereafter, until the same are distributed by and between said children.
15. Each of my surviving children shall reclaim books that were gifts to me, during my lifetime. After said books are reclaimed, then my surviving children and grandchildren may choose the remaining books, by turns.
16. To my daughter, Maxilyn Marie Capell, my rings, and all furnishings she wishes to retain that are located in the residence

property at the time of my demise. Any furnishings she does not wish to keep or retain, may be disposed of, as she wishes.

17. To my son, Ronald James Capell, all farm equipment, machinery and trucks.

18. All the rest, remainder and residue of my trust shall be divided among my children, share and share alike.

(d) In the event that a beneficiary, who would receive a portion of the trust estate shall be deceased prior to my death and die without issue, that beneficiary's, share of the trust estate shall pass in equal shares to his or her siblings, or if there are no siblings, to the trustor's heirs at law.

(e) In the event a beneficiary, who would receive a portion of the trust estate shall be deceased prior to my death and die with issue, that beneficiary's share of the trust estate shall pass to his children in equal shares per stirpes.

(f) The names of my children are as follows:

1. Ronald James Capell
2. Harvey John Capell
3. Maxilyn Marie Capell
4. Daniel Bruce Capell

I have no other children.

SECTION THREE GENERAL RULES OF DISTRIBUTION

(a) Until the successor trustee shall receive written notice of my death or of any other event on which a person's right to receive any payments from this trust may depend, said trustee shall not make disbursements from this trust.

(b) In any case in which a trustee is authorized in his discretion, or is directed, or both, to pay or distribute income to any beneficiary, whether a minor or otherwise, said trustee may, in his sole discretion, at any time, apply the full or any part of such income to or for the care, comfort, maintenance, support, education, use or other benefit of such beneficiary directly, instead of paying or distributing the same to such beneficiary.

(c) In case any beneficiary shall be a minor or incompetent, trustee may, in his sole discretion, make payment or distribution of any property to which such minor or incompetent shall be entitled hereunder to the guardian, legal or natural, or any other legal representative, wherever appointed, of such minor or incompetent or to the person with whom such minor or incompetent shall reside. The written receipt of the person or persons to whom any such payment or distribution is so made shall be a full and sufficient discharge of trustee.

SECTION FOUR ADDITIONS TO TRUST

Trustor, and any other person, shall have the right at any time to add property acceptable to trustee to this trust. Such property, when received and accepted by trustee, shall become part of the trust estate.

SECTION FIVE POWERS OF TRUSTEE

Trustee shall have full responsibility and discretion to make investments and to manage the trust assets, subject to the limitations specified in this agreement, and further subject to the terms of the "Uniform trustee' Powers Act" (I.C. § 68-104 et. seq.).

SECTION SIX DURATION OF TRUSTEE'S POWERS

All of the rights, powers, authorities, privileges and immunities given to trustee by this agreement shall continue after termination of the trust created hereby until trustee shall have made actual distribution of all property held by them hereunder.

SECTION SEVEN DIRECTIONS TO TRUSTEE

In the event I resign as trustee, I reserve the right, as long as I am legally competent, to direct any successor trustee in the exercise of trust powers. However, in the event I give written direction to any successor trustee, the said successor trustee shall not be accountable for any loss sustained by reason of any action taken or omitted pursuant to that written direction. No person dealing with

trustee need inquire whether such directions have been complied with by trustee. In the absence of written direction from me, the successor trustee shall have complete power and responsibility to exercise all trust powers in accordance with the terms of this agreement and applicable law.

SECTION EIGHT TRANSACTIONS WITH THIRD PARTIES

No person dealing with trustee shall be bound to administer the application or disposition of cash or other property transferred to trustee, or to inquire into the authority for, or propriety of, any action by trustee.

SECTION NINE TRUSTEE'S BOND, COURT APPROVAL AND PERSONAL LIABILITY

No bond, surety or other security shall be required of trustee for the faithful performance of his duties hereunder, any law of any state or other jurisdiction to the contrary notwithstanding. Nor shall trustee be required to qualify before, be appointed by, or, in the absence of breach of trust, account to any court, or to obtain the order or approval of any court in the exercise of any power or discretion hereunder. Trustee shall not be personally liable on any contract, note or other instrument executed by him as trustee hereunder or for any indebtedness of the trust estate.

SECTION TEN COMPENSATION OF TRUSTEE

The original trustee hereunder, and all successor trustees, shall be entitled to reasonable compensation for their services as trustee.

SECTION ELEVEN RESIGNATION AND SUCCESSION OF TRUSTEE

(a) Trustee, or any successors, may resign at any time upon giving written notice thirty (30) days before such resignation shall take effect, to trustor, or, after the death or incompetency of trustor, to all adult beneficiaries and to a parent, or a guardian, if any, of each minor or incompetent beneficiary.

(b) If upon my death or incapacity I am still acting as trustee, then I appoint Craig Gardner to act as trustee. If he fails or is unable to act as trustee,

then I appoint Alan Van Orden to act as trustee. If Mr. Van Orden fails or is unable to serve as trustee then I appoint Key Trust of the west to serve as successor trustee.

(c) In the event that no successor trustee agrees to serve, then any trust beneficiary shall have the right to secure the appointment of a successor trustee by a court of competent jurisdiction, at the expense of the trust estate.

(d) The resigning trustee shall transfer and deliver to his or her successor the then entire trust estate. Provided that the resigning trustee has otherwise complied with the terms of this trust declaration, the resigning trustee shall thereupon be discharged as trustee of this trust and shall have no further powers, discretion, rights, obligations or duties in reference to the trust estate. On the day the resignation becomes final, all powers, discretion, rights, obligations and duties of the resigning trustee shall inure to, and be binding upon, such successor trustee.

(e) My successor trustee shall be entitled to reasonable compensation.

SECTION TWELVE ALLOCATION OF INCOME AND PRINCIPAL

The trustee shall determine what is income and what is principal of the trust created under this agreement. The trustee shall also determine what expenses, costs, taxes and charges of any kind whatsoever shall be charged against income and what shall be charged against principal in accordance with the applicable statutes of the State of Idaho as they now exist and may from time to time be enacted, amended or repealed.

SECTION THIRTEEN ACCOUNTING

Trustee shall not be required to file annual or other accounts in any court. However, trustee shall render annual statements of account to all adult beneficiaries after my death and/or incapacity.

SECTION FOURTEEN PURPOSE AND GENERAL CONSTRUCTION OF TRUST

My primary purpose and intent in creating this trust is for my benefit as income beneficiary during my lifetime. The rights and interest of remaindermen

are subordinate to that purpose. The provisions of this agreement shall be liberally construed in the interest and for my benefit as income beneficiary of the trust estate. The foregoing shall not, however, be deemed to limit the discretion hereby conferred upon trustee.

SECTION FIFTEEN SPENDTHRIFT PROVISION

No title or interest in the money or other property constituting the principal of the trust estate, or in any income accruing therefrom or thereon, shall vest in any beneficiary during the continuance of the trust created hereby. No such beneficiary shall have the power or authority to anticipate in any way any of the rents, issues, profits, income, monies, or payments hereby provided or authorized to be paid to such beneficiary, or any part thereof, nor to alienate, convey, transfer or dispose of the same or any interest therein or any part thereof in advance of payment. None of the same shall be involuntarily alienated by any beneficiary or be subject to attachment, execution, or be levied upon or taken upon any process for any debts that any beneficiary of the trust shall have contracted or shall contract, or in satisfaction of any demands or obligations that any beneficiary shall incur. All payments authorized and provided to be made by trustee shall be made and shall be valid and effectual only when paid to the beneficiary to whom the same shall belong, or otherwise, as herein provided.

SECTION SIXTEEN PERPETUITIES SAVING CLAUSE

Any other term or provision of this agreement to the contrary notwithstanding, the trust created hereby shall not continue beyond, but shall terminate, 21 years after the date of my death and the death of any beneficiary named herein and living on the date of this agreement.

SECTION SEVENTEEN REVOCATION AND AMENDMENT

I expressly reserve the right during my lifetime and for as long as I am competent to revoke this agreement by an instrument in writing acknowledged and delivered to trustee and also to amend it in whole or in part, and to withdraw from

the trust created hereby in equal shares at any time any or all of the property comprising the trust estate, all without the consent of, or notice to, any beneficiary. The duties of trustee shall not be materially increased by any amendment without the written approval of trustee. The revocation of this agreement, and any withdrawal of all or any part of the trust estate are conditioned upon payment of all sums due trustee, and the release and/or indemnification of trustee to its satisfaction against all liabilities lawfully incurred by trustee in the administration of the trust.

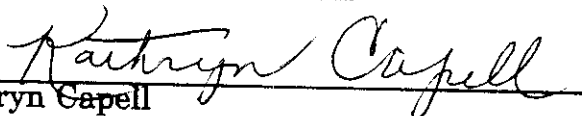
SECTION EIGHTEEN CONSTRUCTION

Whenever the terms "trustee" or "trustee" is used in this agreement, the words shall refer to the trustee specifically named in this agreement, and/or to any successor trustee depending on the context.

SECTION NINETEEN GOVERNING LAW

This agreement and the dispositions hereunder shall be construed and regulated, and their validity and effect shall be determined, by the laws of the State of Idaho, as such laws may from time to time exist.

IN WITNESS WHEREOF, trustor and trustee have executed this agreement at Pocatello, Idaho the day and year first above written.


Kathryn Capell

EXHIBIT

LEGAL DESCRIPTION

ACREAGE

TDS - R36E
SEC 16 SW $\frac{1}{4}$, W4SE $\frac{1}{4}$

240

SEC 17 SE $\frac{1}{4}$, SE $\frac{1}{4}$ W $\frac{1}{4}$

200

SEC 20 W4SE $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ W $\frac{1}{4}$
W4SE $\frac{1}{4}$

160

80

SEC 21 SW $\frac{1}{4}$, W4SE $\frac{1}{4}$, E4SW $\frac{1}{4}$, W4SW $\frac{1}{4}$, SW $\frac{1}{4}$ W $\frac{1}{4}$

320

W $\frac{1}{4}$ W $\frac{1}{4}$, SE $\frac{1}{4}$ W $\frac{1}{4}$

200

SEC 22 TAX #31 NW $\frac{1}{4}$ W $\frac{1}{4}$ EXCEPT: PORTION LYING
EAST OF THE WESTERLY LINE OF MARSH
CREEK ROAD

33.3

T9S-36E

SEC 34 SE $\frac{1}{4}$ W $\frac{1}{4}$, W4SW $\frac{1}{4}$, SW $\frac{1}{4}$ SW $\frac{1}{4}$

160

T10S - R36E

SEC 10 NE $\frac{1}{4}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$

80

SEC 15 W4SE $\frac{1}{4}$, W4W $\frac{1}{4}$, NE $\frac{1}{4}$ SW $\frac{1}{4}$, SE $\frac{1}{4}$ W $\frac{1}{4}$

200

SEC 28 SE $\frac{1}{4}$, E4 SW $\frac{1}{4}$

240

SEC 33 E4 SW $\frac{1}{4}$, SW $\frac{1}{4}$, SE $\frac{1}{4}$ W $\frac{1}{4}$

320

SEC 34 W4SW $\frac{1}{4}$

160

SEC 35 SW $\frac{1}{4}$ SE $\frac{1}{4}$

80

T11S - R36E

SEC 2 W $\frac{1}{4}$ GOVERNMENT LOT 1, W4SE $\frac{1}{4}$ GOVERNMENT LOT 1
AND ALL OF GOVERNMENT LOTS 2 AND 3 (SEE NOTE ON DEED)

77.92

A tract of land in SW $\frac{1}{4}$ NW $\frac{1}{4}$ Section 22, T.8S., R.36E., B.M., that is West of Marsh Creek Road, more particularly described as follows:

Beginning at the West quarter corner of Section 22, T.8S., R.36E., B.M.; thence

N89°33'00" E on the latitudinal centerline of said Section 22, 978.25 feet, more or less, to the Westerly right of way line of Marsh Creek Road; thence

N0°38'30"W on the said Westerly right of way line, 1,325.07 feet, more or less, to the North 1/16 line of said Section 22; thence

S89°29'20"W on the North 1/16 line of said Section 22, 966.10 feet, more or less, to the West line of Section 22; thence

S0°07'E on the West line of said Section 22, 1,324.91 feet, more or less, to the Point of Beginning.

The land referred to in this Guarantee is situated in the State of Idaho, County of Bannock, and described as follows:

Parcel 1:

That portion of the $W\frac{1}{2}NW\frac{1}{2}SW\frac{1}{4}$ of Section 17, Township 10 South, Range 37 East B.M. lying West of the Westerly Right-of-Way line of Highway 91-191 (Yellowstone Park Highway), BANNOCK COUNTY, IDAHO.

EXCEPTION THEREFROM:

Beginning at the West Quarter Section Corner of Section 17 Tp. 10 South Range 37 E.B.M. and running East 150 ft., to the West boundary of the Oregon Short Line R.R. Right of Way, thence South 50 ft., thence West 150 ft., thence North 50 ft., to the PLACE OF BEGINNING all in the North West Quarter of the Southwest Quarter of Section 17, Tp. 10 South Range 37 E.B.M.

Parcel 2:

The $E\frac{1}{2}$ of $SE\frac{1}{4}$ of Section 18 Township 10 South, Range 37 East B.M., BANNOCK COUNTY, IDAHO.

EXCEPTING THEREFROM:

Beginning at the S $1/16$ Corner of the East line of Section 18, T. 10 S., R. 37 E.B.M.; thence South along the said East line 1320 feet, more or less, to the South East Corner of said Section 18, thence West along the South line of the said Section 18, 440 feet, thence North 1320 feet, more or less, to the South $1/16$ line of the said Section 18, thence East along the said South $1/16$ line 440 feet to the PLACE OF BEGINNING.

ALSO EXCEPTING THEREFROM:

Beginning at the East Quarter Section Corner of Section 18, Tp. 10 South, Range 37 East of Boise Meridian, thence running along the $1/16$ Section line, West 1263 feet, thence South 50 ft., thence East 763 ft., thence South 60 ft., thence East 300 ft., thence North 60 ft., thence East 200 ft., thence North 50 ft., to the PLACE OF BEGINNING, all in the North East Quarter of South East Quarter, Section 18, Tp. 10 South, Range 37 East.

ALSO EXCEPTING THEREFROM:

A parcel of land being on both sides of the Centerline of Interstate 15, Project No. I-15-1(10)40 Highway Survey as shown on the plans thereof now on file in the office of the Department of Highways of the State of Idaho, and being a portion of the $W\frac{1}{2}E\frac{1}{2}SE\frac{1}{4}$ of Section 18, Township 10 South, Range 37 East, Boise Meridian, described as follows, to-wit:

LEGAL DESCRIPTION
ORDER NO. 16014-B
PAGE 2

BEGINNING at the Southwest Corner of the SE $\frac{1}{4}$ SE $\frac{1}{4}$ of Section 18, Township 10 South, Range 37 East, Boise Meridian; thence Northerly along the West line of the E $\frac{1}{4}$ SE $\frac{1}{4}$ of said Section 18 a distance of 1641.0 feet, more or less, to a point in the Northeasterly right of way fence line of existing U.S. Highway No. 91-191; thence Southeasterly along said existing right of way fence line 1678.0 feet, more or less, to a point in the South line of said SE $\frac{1}{4}$ SE $\frac{1}{4}$; thence North 89°19' West (shown of record to be West) along said South line 315.0 feet, more or less, to the PLACE OF BEGINNING.

EXHIBIT "D"

That portion of the NW¼ SE¼ Sec. 18, T10S. R 37 E.B.M., lying Northeasterly of that certain highway right-of-way described in Instrument #265924 (Deed Book #105- page #231) with said highway project being designated as Yellowstone Park FI-113 (4) Highway and more particularly described as follows:

Commencing at the E¼ corner of Sec. 18, T 10 S, R 37 E.B.M., thence West 1329.00 feet to the E 1/16 corner on the latitudinal center line of said Sec. 18, the True Point of Beginning; thence South along the E 1/16 line of said Section 988.39 feet, more or less, to a point 1641.00 feet, more or less, North of the E 1/16 corner on the South line of said Sec. 18, said point being on the Northeasterly right of way line of said Yellowstone Park FI-113 (4) Highway Survey; thence along said highway right of way N 11°02' W a distance of 1007.00 feet, more or less, to the latitudinal centerline of said Sec. 18; thence East along said latitudinal centerline a distance of 192.72 feet, more or less, to the E 1/16 corner on said latitudinal center line, the True Point of Beginning and containing 2.20 acres, more or less.

EXHIBIT "E"

BANK ACCOUNTS, CERTIFICATES OF DEPOSIT AND
LIFE INSURANCE POLICIES

I. Certificate of Deposits

<u>Name of Issuer</u>	<u>Account #</u>	<u>Principal Balance</u>
Key Bank of Idaho	200411145069	\$30,000.00
Farm Bureau	10767-339	14,505.25
First Interstate	024-002-0394947	2,624.38
Key Bank	000 628 80 0787737	2,905.00
Key Bank	006 628 80 0787722	38,355.00
First Federal	6-000743-2	10,237.00
Farm Bureau	10767-439	11,766.15
Farm Bureau	10767-539	11,786.15

II. Life Insurance Policy

Beneficial Life Insurance Policy No. 1030774, in the face amount of \$50,000.00,
insuring the life of Kathryn Capell.

III. Safety Deposit Box No. 344, at Key Bank of Idaho.

RJC

Exhibit F-1

1973	Ford Model	F250	Pickup	F25YRS-00, 353
1966	GMC	DV4009	Truck	F-6,038-P
1949	Mack	EH	Truck	EHID-10573
1946	REO	21B	Truck	21B3 3509
1969	CHEV	CE20934	PU	KE249Z-889,858
1972	CHEV		Truck	CCE532V-105,596
1959	Ford	F-600	Truck	F60C9K-28,694
1962	Chev	C1534	PU	2C154K-128,421
1963	Chev	K2534	PU	3K254J-136,711
1950	GMC	FC-354	PU	A-248,114,031

Farm Machinery and Equipment

1	Caterpillar Tractor	D5	98J310
1	John Deere Tractor	8630	
1	Gleaner Combine	MHII	16
1	International Combine	403	1310
1	Oliver Tractor	1900	
1	Oliver Tractor	1900	
1	New Holland Swather	910	
1	New Holland Baler	283	
1	Graham Chisel Plow		
1	New Holland Manure Spreader	150	
4	International Grain Drills		
1	Shauffer Disc		
1	Calkins Rod Weeder		
1	Case Tractor	1200	
1	John Deere Molbold Plow	6 Bottom	
1	John Deere Molbold Plow	8 Bottom	
1	Oliver Molbold Plow	8 Bottom	
1	Oliver Subsoiler		
1	Snow Co Grain Auger	45	
1	Caterpillar D4 Tractor		
1	Ford Tractor		
1	Farm All M&A with Davis Loader		