

**STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES
NOTICE OF CHANGE IN WATER RIGHT OWNER**

The sequence shows the digit '0' at various stages of denoising. From top to bottom: 1. A very noisy, pixelated '0'. 2. A slightly less noisy '0'. 3. A '0' with some noise removed. 4. A '0' with more noise removed. 5. A '0' with even more noise removed. 6. A '0' that is almost clean. 7. A '0' that is nearly identical to the clean one. 8. A perfectly clean, smooth '0'.

[illegible]

Please print or type. Attach pages with additional information. Instructions are included at the end of this form.

Incomplete forms will be returned.

1. Please list the water right number(s) and/or adjudication claim number(s) (if any) for each water right to be changed. List just the adjudication claim number if there is no corresponding water right record on file with the department. Indicate, by checking in the space provided (under the "split" heading), if the change in ownership is limited to a portion of a water right in which case division of the existing water right or adjudication claim record will be required.

<u>Water</u>	<u>Adjudication</u>	<u>Split</u>	<u>Water</u>	<u>Adjudication</u>	<u>Split</u>
<u>Right No(s)</u>	<u>Claim No(s)</u>		<u>Right No(s)</u>	<u>Claim No(s)</u>	
_____	74-345 _____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

2. The following **REQUIRED** information must be submitted with this form:
 - A. The appropriate **FILING FEE**. See instructions for fee amounts.
 - B. A copy of the most recent **DEED, TITLE POLICY, CONTRACT OF SALE** or other legal document indicating your ownership of the property and water right(s) or claim(s) in question, **WITH ATTACHED LEGAL DESCRIPTION**.
 - C. Either of the following (if necessary to clarify division of water rights or other complex property descriptions):
PLAT OF PROPERTY or SURVEY MAP clearly showing the location of the point(s) of diversion and place of use of your water right(s) and/or adjudication claim(s) (these are usually attached to your deed or on file with the county).

OR

If your water right(s) and/or adjudication claim(s) is for ten or more acres of irrigation, you must submit a USDA Farm Service Agency **AERIAL PHOTO** with the irrigated acres outlined and point(s) of diversion clearly marked. The **AERIAL PHOTO** should be submitted in place of the **PLAT OF PROPERTY or SURVEY MAP**.

OR

If your water right(s) and/or adjudication claim(s) is for ten or more acres of irrigation, you must submit a USDA Farm Service Agency **AERIAL PHOTO** with the irrigated acres outlined and point(s) of diversion clearly marked. The AERIAL PHOTO should be submitted in place of the PLAT OF PROPERTY or SURVEY MAP.

- | | | |
|----|--|--|
| 3. | Name and Address of Former Owner/Claimant(s) | Guardian Limited Partnership #1
737 S. Capitol Idaho Falls, ID 83402 |
| 4. | New Owner/Claimant(s) | James & Paula Whittaker
Name Connector (Check one): ☐ and, ☐ or ☐ and/or |
| | New Mailing Address | 83 Big Eight Mile Road |
| | City, State and ZIP Code | Leadore, ID 83464 |
| | New Telephone Number | (208)-768-2491 |
| 5. | Date you acquired the property | April 14, 2006 |

6. If the change in ownership affects the entire water right for each water right or adjudication claim number listed in item 1, THEN SKIP THIS ITEM AND GO TO ITEM 7. If the change in ownership divides the water right(s) among multiple owners, you must describe, in detail, your portion of each water right after the change. Fill in the appropriate spaces in the box(es) below to describe your water right(s) after the change (one water right per box, you may copy this page as necessary). If your quantity of water is greater than a proportionate split, you must attach documentation to show justification for a larger amount. If you are not sure how to identify your portion of the original water right or adjudication claim records, please contact the nearest IDWR office for assistance.

DESCRIPTION OF YOUR PORTION OF WATER RIGHT (If the right(s) will not be split, skip this area and proceed to item 7)		
Water Right and/or Adjudication Claim Number	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Water Use		
Irrigation		
Stock		
Domestic		
Other		
Total		

DESCRIPTION OF YOUR PORTION OF WATER RIGHT (If the right(s) will not be split, skip this area and proceed to item 7)		
Water Right and/or Adjudication Claim Number	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Water Use		
Irrigation		
Stock		
Domestic		
Other		
Total		

7. Signature of New Owner(s) or Claimant(s) *James W. Hittler*
(include title if applicable) _____

For Snake River Basin Adjudication Claims: Please attach a Notice of Appearance completed by your attorney, if you wish IDWR to correspond with him/her for all matters related to your claims.

For Office Use Only			
Received by _____	Date _____	Fee _____	
Received by _____	Date _____	Receipt No. _____	
Processed by _____	Date _____	WR _____	Date _____

267060

NOTICE OF LAND PURCHASE AGREEMENT

NOTICE IS HEREBY GIVEN, that by written agreement dated the 23rd day of May, 2005, the undersigned GUARDIAN LIMITED PARTNERSHIP #1, Lemhi County, Idaho, have agreed to sell the following described property to JAMES AND PAULA WHITTAKER, of Leadore, Lemhi County, Idaho, 83464, Buyer, said parties have agreed to, at their own choosing, have the option to transfer said property through a qualified 1031 intermediary,

The property being transferred under the terms of said written Contract of Sale is described as follows, to-wit:

Township 16 North, Range 25 East, Boise Meridian, Lemhi County, Idaho:

Section 26: Northeast Quarter of the Northeast Quarter (NE1/4NE1/4), South Half of the North Half (S1/2N1/2); Northeast Quarter of the Southwest Quarter (NE1/4SW1/4); North Half of the Southeast Quarter (N1/2SE1/4) and the South Half of the Southeast Quarter (S1/2SE1/4).

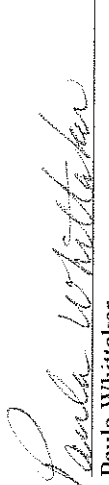
IT IS understood and agreed, that this instrument is for the purpose of giving notice of the above mentioned Contract of Sale.

IN WITNESS WHEREOF, the parties have hereunto set their hands and seals the day and year first above written.


Derek C. Ence
GUARDIAN LIMITED PARTNERSHIP #1,
BALL ENTERPRISES
SELLER

Casey Hopper-Vice President
Reverse Exchange Services, Inc.
Member-REVX-451 LLC


James Whittaker
READ AND APPROVED


Paula Whittaker

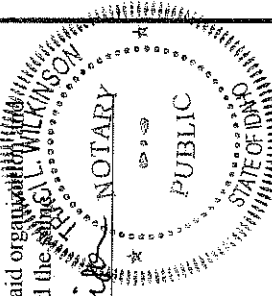
STATE OF IDAHO, COUNTY OF

On this 13th Day of April, 2006,
before me, a notary public in and for said State, personally
appeared

Derek C. Ence, Secretary of Guardian Limited
Partnership No. 1, Ball Enterprises, Inc.

known to me to be the Secretary of said organization and

acknowledged to me that he executed the foregoing instrument

NOTARY
PUBLIC

Notary Public
Residing at: Idaho Falls, ID
Comm. Expires: 3/20/09

STATE OF IDAHO, COUNTY OF

On this Day of April, 2006,
before me, a notary public in and for said State,
personally appeared

James and Paula Whittaker

known to me to be the person(s) whose names are
subscribed to the within instrument, and acknowledged
to me that they executed the same.

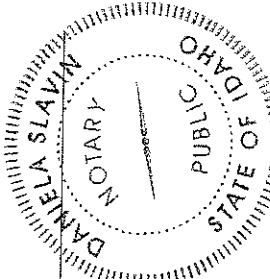
Notary Public
Residing at:
Comm. Expires:

STATE OF IDAHO, COUNTY OF

On this 14th Day of April, 2006,
before me, a notary public in and for said State, personally
appeared

James and Paula Whittaker

known to me to be the person(s) whose names are
subscribed to the within instrument, and acknowledged to
me that they executed the same.

NOTARY
PUBLIC
Residing at: Salmon, ID
Comm. Expires: 11-15-2011

INSTRUMENT NO:

STATE OF IDAHO, COUNTY OF LEMHI

I hereby certify that this instrument was filed
for record at the request of

at minutes past o'clock m.,
this day of
2006, in my office, and duly recorded in Book
of Deeds in Lemhi County.

Ex-Officio Recorder

By _____ Deputy
Fees \$ _____
Mail to: _____



LEADORE LAND PARTNERS LIMITED

LEADORE LAND PARTNERS LIMITED

LEADORE LAND PARTNERS LIMITED

LEADORE LAND PARTNERS LIMITED

BIRD, KENT L

BIRD, KENT L

BIRD, KENT L

BIRD, KENT L

WHITTAKER, F JAMES

NILSSON, FLOYD

BIRD, KENT L

BIRD, KENT L

PURCELL, ALLAN

GUARDIAN LIMITED PARTNERSHIP

WHITTAKER, F JAMES

WHITTAKER, F JAMES

WHITTAKER, F JAMES

GUARDIAN LIMITED PARTNERSHIP

WHITTAKER, JAMES

TOMCHAK, LOIS JANANE TOMCHAK, LOIS JANANE
TOMCHAK, LOIS JANANE

TOMCHAK, LOIS JANANE TOMCHAK, LOIS JANANE
TOMCHAK, LOIS JANANE

TOMCHAK, LOIS JANANE
TOMCHAK, LOIS JANANE
TOMCHAK, LOIS JANANE
TOMCHAK, LOIS JANANE

WHITTAKER, FLOYD JAMES
BURNS, MARVIN L

WHITTAKER, F JAMES

WHITTAKER, F JAMES

WHITTAKER, FLOYD JAMES

WHITTAKER, F JAMES

WHITTAKER, FLOYD JAMES