

May 19, 2006

Roxanne Brown  
Idaho Department of Water Resources  
P.O. Box 83720  
Boise, Idaho 83720-0098

RE: Snake River Basin Adjudication (SRBA)  
Notice of Change in Water Right Ownership  
Notice of Claim to a Water Right # 74-345

Dear Roxanne:

Enclosed you will find the forms to complete this transaction with the needed signature of Paula's.

Thanks very much for your help in this matter.

Sincerely,  Paula Whittaker

James & Paula Whittaker  
83 Big 8 Mile Road  
Leadore, Idaho 83464

Enclosure

RECEIVED



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

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.

| Water<br>Right No(s) | Adjudication<br>Claim No(s) | Split | Water<br>Right No(s) | Adjudication<br>Claim No(s) | Split |
|----------------------|-----------------------------|-------|----------------------|-----------------------------|-------|
|                      | 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**.

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  
83 Big Eight Mile Road  
Leadore, ID 83464  
 New Mailing Address  
 City, State and ZIP Code  
 New Telephone Number (208-768-2491)
5. Date you acquired the property April 14, 2006

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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<br>(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<br>(cubic feet per second or acre-feet per annum) | Description<br>(acres, number and type of stock, homes, etc) |
| Water Use                                                                                                               |                                                                            |                                                              |
| Irrigation                                                                                                              |                                                                            |                                                              |
| Stock                                                                                                                   |                                                                            |                                                              |
| Domestic                                                                                                                |                                                                            |                                                              |
| Other                                                                                                                   |                                                                            |                                                              |
| <b>Total</b>                                                                                                            |                                                                            |                                                              |

| DESCRIPTION OF YOUR PORTION OF WATER RIGHT<br>(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<br>(cubic feet per second or acre-feet per annum) | Description<br>(acres, number and type of stock, homes, etc) |
| Water Use                                                                                                               |                                                                            |                                                              |
| Irrigation                                                                                                              |                                                                            |                                                              |
| Stock                                                                                                                   |                                                                            |                                                              |
| Domestic                                                                                                                |                                                                            |                                                              |
| Other                                                                                                                   |                                                                            |                                                              |
| <b>Total</b>                                                                                                            |                                                                            |                                                              |

7. Signature of New Owner(s) or Claimant(s)  
(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 | Fec         |      |
| Received by         | Date | Receipt No. |      |
| Processed by        | AJ   | WR          | Date |

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## 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 Whitaker  
READ AND APPROVED

  
Paula Whitaker

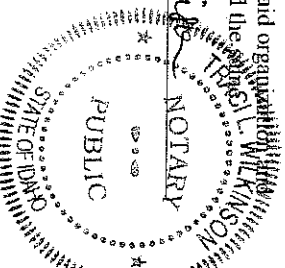
STATE OF IDAHO, COUNTY OF

On this 13<sup>th</sup> 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, who  
acknowledged to me that he executed the foregoing instrument as

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 Whitaker

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:

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 \_\_\_\_\_

Fees \$

Mail to:

Deputy

SCANNED

MAY 01 2006

STATE OF IDAHO, COUNTY OF

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

James and Paula Whitaker

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

