

05/04/2007

IDAHO DEPARTMENT OF WATER RESOURCES
RECOMMENDED WATER RIGHTS ACQUIRED UNDER STATE LAW

RIGHT NUMBER: 75-4309

NAME AND ADDRESS: PORTER TRUST F/B/O STEVEN PORTER
C/O JEFFRY L WEILER, TRUSTEE
2300 BP TOWER 200 PUBLIC SQUARE
CLEVELAND OH 44114-2378

SOURCE: SALMON RIVER

TRIBUTARY: SNAKE RIVER

QUANTITY: 0.500 CFS

PRIORITY DATE: 04/01/1928

POINT OF
DIVERSION: T24N R21E S34 SESE Within LEMHI County

PURPOSE AND
PERIOD OF USE:

<u>PURPOSE OF USE</u>	<u>PERIOD OF USE</u>	<u>QUANTITY</u>
IRRIGATION	04/01 12/15	0.500 CFS

PLACE OF USE: IRRIGATION in LEMHI County

T24N R21E S34 Lot 6 NWSE	9.00	T24N R21E S34 Lot 9 SWSE	14.00
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23 ACRES TOTAL

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: BASIS OF CLAIM - Beneficial Use



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N. Skyline Dr., Suite A • Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 • Fax: (208) 525-7177 • Web Site: www.idwr.idaho.gov

EASTERN REGION

APRIL 23, 2007

C. L. "BUTCH" OTTER
Governor

DAVID R. TUTHILL, JR.
Interim Director

PORTER TRUST F/B/O STEVEN PORTER
C/O JEFFRY L. WEILER, TRUSTEE
2300 BP TOWER 200 PUBLIC SQUARE
CLEVELAND, OH 44114-2378

RE: Notice of Change of Address for 75-4309 and Notice of
Completed Administrative Proceeding (NCAP)

Dear Sir or Madam:

On April 23, 2007, the Idaho Department of Water Resources (IDWR) received a change of address for the above referenced water right(s). Based on this change, IDWR water right records for the Snake River Basin Adjudication (SRBA) have been updated.

Furthermore, as directed by the SRBA Court, this office mailed a copy of the updated water right record(s) to each party listed on the enclosed NCAP. The intent of this mailing is to ensure each party has a current record of water right(s) as recorded in the SRBA.

Please feel free to contact me if you have any questions concerning this matter.

Respectfully,

Jennifer Crabtree
Technical Records Specialist

Enclosure

**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

)

Water Rights: 75-4309

Case No. 39576

)

)

**NOTICE OF COMPLETED
ADMINISTRATIVE
PROCEEDING**

IDWR has completed the following Administrative proceeding:

☒ Address change

☐ Substitution of Party

☐ I.C. § 42-222 transfer

☐ point of diversion ☐ place of use

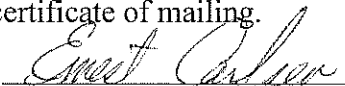
☐ period of use ☐ nature of use

☐ split of water right ☐ change in ownership

IDWR certifies that it has completed its investigation into the changes to the elements of the water rights listed above as set forth in the attached *Amended Director's Reports* for said water rights. No other changes have been made to the elements of these water rights except as set forth above.

IDWR has served copies of the *Notice of Completed Administrative Proceeding* and *Amended Director's Report(s)* on the claimant(s), prior claimant(s) and all parties in the subcases affected, if any, as reflected on the attached certificate of mailing.

DATED: 5-4-07



Signature of IDWR Representative

CERTIFICATE OF MAILING

I certify that on May 7, 2007, I mailed the original and copies of this form to the following persons, postage prepaid by regular mail and addressed as follows:

1. Original to:

Clerk of the District Court
Snake River Basin Adjudication
PO Box 2707
Twin Falls ID 83303-2707

2. One copy to:

Claimant/Seller for Substitution of Party or attorney of record:
PORTER TRUST F/B/O STEVEN PORTER
C/O JEFFRY L WEILER, TRUSTEE
2300 BP TOWER 200 PUBLIC SQUARE
CLEVELAND, OH 44114-2378

3. One copy to:

Claimant/Purchaser for Substitution of Party, or attorney of record:
N/A

4. One copy to:

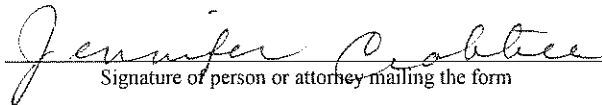
Each party in the subcase, or attorney of record

5. One copy each to:

Chief Natural Resources Division
Office of the Attorney General
PO Box 44449
Boise ID 83711-4449

6. One Copy to:

United States Dept of Justice
Environment & Natural Resource Div
550 West Fort Street MSC 033
Boise ID 83724


Signature of person or attorney mailing the form

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED

APR 23 2007

Department of Water Resources
Eastern Region

CHANGE IN ADDRESS

This form can be used to notify the Department of a change in
address of the owners of record for the listed water rights.
(Please print or type)

*Needs
NCA*

[] Water Right Number(s): 75-4309

[] Name(s): Porter Trust F/B/O Steven Porter

[] Old Mailing Address: c/o Elizabeth Porter Daane TTE
P. O. Box 706
Ennis, MT 59729

[] New Mailing Address: c/o Jeffry L. Weiler, Trustee
2300 BP Tower
Cleveland, OH 44114

*Already Done
Cm 4-24-07*

Telephone Number: (216) 363 - 4551

[] Signature(s) of Owner(s) Jeffry L. Weiler, Trustee

(Include your title if on behalf of company or organization)

Date: April , 2007

Send to:

IDWR Northern Region
7600 Mineral Dr., Suite 100
Coeur d'Alene, ID 83815
(208) 762-2800

IDWR Western Region
2735 Airport Way
Boise, ID 83705-5082
(208) 334-2190

RECEIVED

APR 17 2007

WATER RESOURCES
WESTERN REGION

IDWR Eastern Region
900 N. Skyline Dr., Suite A
Idaho Falls, ID 83402-1718
(208) 525-7161

IDWR Southern Region
1341 Fillmore St., Suite 200
Twin Falls, ID 83301-3380
(208) 736-3033

April 12, 2007

IDWR Western Region
2735 Airport Way
Boise, ID 83705-5082

RECEIVED

APR 23 2007

Department of Water Resources
Eastern Region

Re: Water Right Number 75-4309

Ladies and Gentlemen:

Please be advised that the undersigned is the currently acting Trustee of the Porter Trust F/B/O Steven Porter. Enclosed for your information is a copy of the Preliminary Recommendation of Water Rights dated November 20, 2006 and a second Preliminary Recommendation of Water Rights dated December 15, 2006. It appears that the trust beneficiary has changed the address for this matter from the address of the Trustee to his personal address. The correct address should be the address of the Trustee.

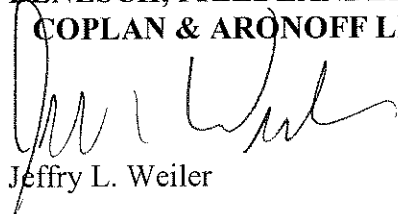
Enclosed for your information are the documents by which the undersigned became the Trustee and is currently acting as the Trustee. The undersigned is the successor to Elizabeth Porter Daane, the former Trustee.

Please process the accompanying Change in Address form so that future correspondence will be sent to the undersigned as Trustee of the Trust.

Thank you in advance for your assistance and cooperation.

Very truly yours,

**BENESCH, FRIEDLANDER,
COPLAN & ARONOFF LLP**



Jeffrey L. Weiler

JLW:st
Encs.

RECEIVED

APR 17 2007

WATER RESOURCES
WESTERN REGION

cc: Teresa A. Hill, Attorney at Law (w/encs.)

UNITED STATES TREASURY DEPARTMENT CIRCULAR 230 DISCLOSURE: TO ENSURE COMPLIANCE WITH REQUIREMENTS IMPOSED BY THE IRS, WE INFORM YOU THAT, UNLESS EXPRESSLY STATED OTHERWISE, ANY U.S. FEDERAL TAX ADVICE CONTAINED IN THIS COMMUNICATION (INCLUDING ANY ATTACHMENTS) IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, FOR THE PURPOSE OF (i) AVOIDING PENALTIES UNDER THE INTERNAL REVENUE CODE, OR (ii) PROMOTING, MARKETING OR RECOMMENDING TO ANOTHER PARTY ANY TRANSACTION OR MATTER ADDRESSED HEREIN.

RESIGNATION AND APPOINTMENT OF SUCCESSOR TRUSTEE

I, ELIZABETH PORTER DAANE, have been serving as the Trustee of the trust share for Steven Porter set forth at paragraph 3 of the June 7, 2000 Declaration of Trust of Frank H. Porter, as amended, also known as the Main Trust of Frank H. Porter (hereinafter referred to as the "Trust Agreement"). Steven Porter is the beneficiary of this trust share.

Attached hereto and made a part hereof is paragraph 8 of the Trust Agreement dealing with tenure, succession and compensation of Trustees. Paragraph 8.(a) permits a Trustee to resign by delivering written notice of the resignation to the beneficiary of the trust which resignation shall become effective upon the acceptance of the trust by a Successor Trustee.

Paragraph 8.(b) enumerates a preference for filling vacancies in the Trusteeship. Each of Frank H. Porter, Jr., George H.L. Porter, and Frederick S. Porter have declined to serve as successor to me as Trustee of the trust share for the benefit of Steven Porter. Item (i)(b) of paragraph 8.(b), provides that the last order of preference is an individual designated by a majority of the lineal descendants of Frank H. Porter, other than Steven Porter, after consultations with the law firm that last representing the Trustee ceasing to serve. An individual so appointed under this provision must be an independent person.

Subject to the approval of Frank H. Porter, Jr., George H.L. Porter and Frederick S. Porter, I hereby designate as my successor, Jeffry L. Weiler, of 2300 BP Tower, 200 Public Square, Cleveland, Ohio 44114. I represent that I have consulted with the law firm of Benesch Friedlander Coplan & Aronoff LLP, my attorney as Trustee of this trust, concerning the appointment of such Successor Trustee. I recognize that Jeffry L. Weiler, as Trustee, may retain the law firm of Benesch Friedlander Coplan & Aronoff LLP as his legal counsel while serving in the capacity as Successor Trustee.

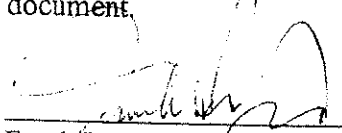
Upon approval of Frank H. Porter, Jr., George H.L. Porter, and Frederick S. Porter, notice of this resignation will be sent to Steven H. Porter. My resignation shall be effective upon delivery of this Resignation and Appointment of Successor Trustee to Steven H. Porter.


Elizabeth Porter Daane, Trustee

Dated: Oct. 3, 2006

CONSENT

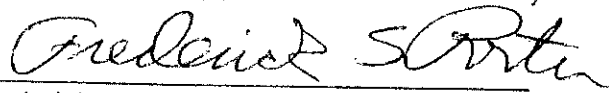
We, hereby consent to the appointment of Jeffry L. Weiler as the successor to Elizabeth Porter Daane as Trustee of the Trust for Steven H. Porter as set forth in the Trust Agreement. This consent may be signed in multiple counterparts, which together shall constitute one (1) document.


Frank H. Porter, Jr.

Dated: 9-8, 2006


George H.L. Porter

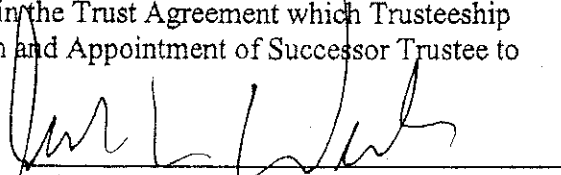
Dated: 9-6, 2006


Frederick S. Porter

Dated: 9/10, 2006

ACCEPTANCE

I, Jeffry L. Weiler, hereby accept the position of successor to Elizabeth Porter Daane as Trustee of the Trust for Steven H. Porter set forth in the Trust Agreement which Trusteeship shall be effective upon delivery of this Resignation and Appointment of Successor Trustee to Steven H. Porter.


Jeffry L. Weiler

Dated: As of Nov 1, 2006

Tenure, Succession, and Compensation of Trustees

8. The following provisions relate to the tenure, succession, and compensation of the Trustee and successor Trustees:

(a) Resignations. Each Trustee shall have the right to resign by delivering a written notice of resignation to the beneficiaries of the trusts then held, but no resignation shall become effective until the acceptance of the trust by a successor Trustee designated in accordance with Paragraph 8(b). In addition, any individual Trustee shall be deemed to have resigned if any such beneficiary or successor receives a written opinion from an examining physician to the effect that such individual Trustee no longer has the capacity to attend regularly to financial affairs.

(b) Succession. Any vacancy in the trusteeship, however occurring, shall be filled by one of the following in the order of preference indicated: (i) such individual as I shall designate or, if I am then incompetent, (ii) Elizabeth P. Daane, my daughter, (iii) Frank H. Porter, Jr., my son, (iv) George H.L. Porter, my son, (v) Frederick

S. Porter, my son, (vi) such individual, wherever residing as shall be designated by a majority of my lineal descendants who are then living and competent, *but excluding Steven Porter*, after consulting with the law firm that last represented me in trust and estate matters or, if different, that represented the last preceding Trustee to serve, *provided that* any successor designated under clause (vi) must be an individual who is not related or subordinate to, nor subordinate to the wishes of, any of the designators who is then a beneficiary of trust held under Paragraph 4, or who meets any other tests of independence then applicable for federal tax purposes.

(c) Status of Successors. Upon acceptance of the trusteeship, each successor Trustee shall be vested with the title to the trust property possessed by the Trustee whom such successor Trustee succeeds and shall have all powers, discretions, and duties of such predecessor Trustee.

(d) Immunities. Each successor Trustee may accept as complete and correct and may rely upon any accounting by any predecessor Trustee and upon any statement or representation by any predecessor as to the assets comprising or any other matter pertaining to the administration of each trust. No successor Trustee shall be liable for any act or omission of any predecessor or have any duty to enforce or seek to enforce any claim of any kind against any predecessor on account of any such act or omission. No successor Trustee shall be required to furnish bond.

(e) Compensation. I shall not be entitled to any compensation for my services as Trustee. Each other Trustee shall be entitled to compensation for his or her ordinary services at the rates prescribed for the similar services of testamentary trustees in applicable court rules of Cuyahoga County, Ohio, except that there shall be no distribution fees *excepting for* distributions outright to individuals who require formal accountings in connection with the same, to reasonable compensation for any extraordinary services required of such Trustee, and to reimbursement for expenses incurred in serving. Any compensation payable in respect of a distribution of principal shall be charged to remaining principal of the distributing trust or, upon a final distribution, against the principal being distributed.