

ALLIANCE

TITLE & ESCROW CORP
 250 Fifth St. Ste. 101 Boise, ID 83702
 208.847.8100 fax 208.847.9189

BUYER/BORROWER STATEMENT

Final

Escrow Number: 5000634008z
 Escrow Officer: Sue Bodine

Title Order Number: 19918
 Date: 09/12/2006 - 8:55:28AM
 Closing Date: 09/08/2006

Buyer/Borrower: Kenneth R. Cameron and Andrea M. Cameron

Seller: Mackay Bar Corporation, an Idaho Corporation

Property: Lots 1 And 2 Of Mackay Bar Subdivision, ID

DESCRIPTION	DEBITS	CREDITS
TOTAL CONSIDERATION	100,000.00	
Buyer Refund	423.33	
PRORATIONS/ADJUSTMENTS:		
'06 Taxes based on '05 amt. (RP019000010010A) @ 248.54 per 1 year(s) 1/01/2006 to 9/08/2006		170.23
'06 Taxes based on '05 amt. (RP019000010020A) @ 689.26 per 1 year(s) 1/01/2006 to 9/08/2006		472.10
TITLE CHARGES		
Special Warranty Deed Recording Fee: Idaho County Title Company, Inc.	6.00	
Deed of Trust Recording Fee: Idaho County Title Company, Inc.	10.50	
Septic Easement Agreement Recording Fee (Lot: Idaho County Title Company, Inc.	30.00	
ESCROW CHARGES TO: Alliance Title & Escrow Corp.		
Escrow Fee	172.50	
LENDER CHARGES		
New Deed of Trust to Mackay Bar Corporation, an Idaho Corporation:		100,000.00
TOTALS	100,642.33	100,642.33

 Kenneth R. Cameron

 Andrea M. Cameron

ALLIANCE

TITLE & ESCROW CORP
250 Fifth St. Ste. 101 Boise, ID 83702
208.947.9100 fax 208.947.9189

BUYER/BORROWER STATEMENT Estimated

Escrow Number: 5000634008z
Escrow Officer: Sue Bodine

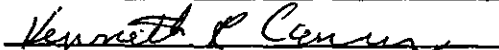
Title Order Number: 19918
Date: 09/07/2006 - 4:41:30PM
Closing Date: 09/08/2006

Buyer/Borrower: Kenneth R. Cameron and Andrea M. Cameron

Seller: Mackay Bar Corporation, an Idaho Corporation

Property: Lots 1 And 2 Of Mackay Bar Subdivision, ID

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BALANCE DUE YOU	423.33	
TOTALS	100,642.33	100,642.33


Kenneth R. Cameron


Andrea M. Cameron



CERTIFICATION OF NONFOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. Real Property interest must withhold tax if the transferor (seller) is a foreign person or entity. To inform the transferee (buyer) that withholding of tax is not required upon disposition of a U.S. Real Property interest, I/We, the undersigned, hereby certify the following:

1. Seller is NOT a nonresident entity of U.S. income taxation:
2. Sellers U.S. Taxpayer Identifying number is: 82 - 0250186 : and
3. Company address is:
Mackay Bar Corp.
P.O. Box 7968
Boise, ID 83707

It is understood that any foreign seller lacking a TIN must obtain an ITIN. An ITIN, or Individual Taxpayer Identification Number, is a tax processing number only available for certain nonresident and resident aliens, their spouses and dependents that cannot get a Social Security Number. It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN).

Form W-7, IRS Application for ITIN, is used to apply for this number.

To obtain an ITIN, you must complete IRS form W-7, Application for IRS Individual Tax Identification Number. The form W-7 requires documentation substantiating foreign/alien status and true identity for each individual. You may mail the documentation, along with form W-7, to the Philadelphia Service Center, present it at IRS walk-in offices, or process your application through an Acceptance Agent authorized by the IRS.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete and, if seller is a non-individual entity, further declare that I have the authority to sign this document on behalf of seller.

September 7, 2006

Mackay Bar Corporation, an Idaho Corporation

R.V. Hansberger
By: R.V. Hansberger, President



250 S. 5th Street, Suite 100 Boise, ID 83702 (208) 947-9100 FAX (208) 947-9199

ESCROW CLOSING INSTRUCTIONS

Escrow No. 5000634008z
Date: September 7, 2006

To: Alliance Title & Escrow Corp.

Before close of escrow Mackay Bar Corporation, an Idaho Corporation has or will deposit with you under these instructions the following:

- (X) Executed Special Warranty Deed
- (X) Septic Easement Agreement

which you are hereby authorized and instructed to deliver, release and/or record when you have for the account of Seller ONE HUNDRED THOUSAND AND NO/100 Dollars (\$100,000.00) subject to any charges and/or credits authorized herein; AND Kenneth R. Cameron and Andrea M. Cameron has or will deposit with you a cashier's check or other certified funds as required to comply with these instructions, and the following:

- (X) Proceeds of Loans (if any) in the amount of \$100,000.00
- (X) Promissory Note and Deed of Trust
- ()

You are hereby authorized and directed to use the funds and documents described above, when you are able to close in accordance with the instructions below:

1. When you are in a position to issue or have issued a policy (or policies) of title insurance insuring Buyer (or as otherwise hereinafter provided) in the form of an ALTA Standard Policy as follows:
(X) Owner's () Purchaser's OR () Leasehold
in the amount of \$100,000.00 on the real property described in Title Commitment No. 19918 which the undersigned have read and approved, which will show record title vested in: Kenneth R. Cameron and Andrea M. Cameron, husband and wife, free and clear of all encumbrances except for the insuring clauses, exceptions, exclusions, provisions and stipulations customarily contained in the printed provisions of such form and exceptions B 1-12, as set forth in above referenced Title Commitment dated AND Deed of Trust/Mortgage executed by Kenneth R. Cameron and Andrea M. Cameron, husband and wife for the payment of \$100,000.00 in favor of Mackay Bar Corporation, an Idaho Corporation. Mackay Bar Corporation has declined a standard lender's title insurance policy.

Then you are instructed to disburse deposited funds pursuant to the Escrow Closing Statement(s) examined and approved by the parties hereto and by this reference made a part hereof. Proceeds of this escrow may be disbursed pursuant to separate disbursement instructions.

2. You are instructed to prorate as of 9/08/2006 the following:
2006 taxes based on 2005 amounts

and it understood that the prorated charges shown upon the escrow closing statement are prorated as of that date. Assume a per diem basis (based on 365 days per year) in any prorate herein provided, and unless parties otherwise instruct you, you are to use the information contained in the last available tax statement delivered into escrow for the prorations provided above.

It is understood and agreed that the real property tax pro ration herein is based on 2005 taxes in the amount of \$248.54 and 689.26. The undersigned parties hereby affirm and agree that Escrow Holder, its employees, agents or assigns have not made any warranties as to the accuracy of these tax figures. Further, the undersigned parties agree that should the actual tax, as shown in the tax statement forwarded by the Assessor's office during the year of sale, differ from the figure represented in the closing statement, the parties will make adjustment between themselves, outside of this escrow. Escrow Holder shall not be responsible or liable for reimbursements as required thereby.

I/We the Buyer(s) acknowledge that we have been credited for a pro-rata amount of Seller(s) taxes for the current year based on the last available information. I/We hereby agree to pay said taxes when they become due and payable.

Alliance Title & Escrow accepts no responsibility for and the undersigned hereby hold harmless Alliance Title & Escrow Corp. for the change in taxes levied from the previous year to the current year.

If Seller(s) have given the Buyer(s) excess credit based on the estimate as compared to actual figures, Buyer(s) agree to reimburse the Seller(s) for the difference, outside of escrow.

If Buyer(s) have not received enough credit based on the estimate as compared to actual figures, Seller(s) agree to reimburse Buyer(s), outside of escrow.

Buyer(s) or Seller(s) agree to reimburse one another within ninety (90) days from the date tax notices are received.

Seller(s) agree to promptly forward to Buyer(s) any tax bills received by Sellers(s) for the current year.

Initials KC A.C.

Initials R.V.74.

3. All water and utility charges and changes of ownership, if applicable, if any, will be handled by the principals outside of this escrow. Escrow Holder is not to be concerned with or responsible for transfer of keys and/or physical possession of the property.
4. Unless specifically provided elsewhere in these instructions, the cancellation, transfer or purchase of fire or other casualty insurance shall be handled by the parties outside of this escrow.
5. You are authorized to deduct from seller's proceeds any additional monies due on loan payoffs or other demands as necessary to effectuate title as described above, and seller agrees to reimburse you for any charges incurred by you in connection with obtaining said payoffs or demands. The parties understand that there may be adjustments on interest or unusual recording fees after the signing of these instructions. You are further authorized to deduct same from seller's proceeds and/or deduct from buyer's funds any payments made by you for said recording fees.
6. All money received by you in this escrow is to be deposited in your trust account pending closing. Seller and/or Buyer hereby acknowledge and consent to the deposit of the escrow money in financial institutions with which Escrow Holder has or may have other banking relationships and further consent to the retention by Escrow Holder and/or its affiliates of any and all benefits which may be received from such financial institutions by reason of their maintenance of said trust accounts. Unless otherwise specifically agreed, you may commingle funds received by you in escrow with escrow funds of others and may deposit such funds in a checking account with any federally insured bank. It is understood that you shall be under no obligation to invest funds deposited with you on behalf of any depositor, nor shall you be accountable to the depositor for any earnings or other incidental benefits attributable to the funds which may be received by you while you hold such funds.
7. These instructions are effective for 14 days from date hereof; and, thereafter, without written instructions to continue, you are authorized and instructed to cancel this escrow. I/We, jointly and severally, agree to pay your cancellation fee and all charges in connection therewith. In the event of cancellation of this escrow, all funds, except loan funds, shall be held subject to written cancellation instructions executed by all principals involved.
8. These escrow closing instructions may be executed in counterparts with like effect as if all signatures appeared on a single copy.
9. You are bound solely by the provisions set forth in these escrow instructions and the parties hereto understand that you are not a party to any Earnest Money Receipt and Agreement, executed by the parties herein, and that said Earnest Money Receipt and Agreement (and Amendments thereto, if any) is (are) not a part of these escrow closing instructions. You are to be concerned only in the performance of your duties in compliance with these escrow closing instructions. You are to assume no liability for the sufficiency or enforceability of any provisions in said Earnest Money Agreement. The undersigned hereby affirm that all of any terms and conditions contained in the Earnest Money Agreement have been met or waived to the complete satisfaction of the parties.
10. You are instructed to furnish to any broker or lender identified with this transaction or anyone acting on behalf of such lender, any information concerning this escrow upon request of said broker or lender.
11. Should any disputes arise between parties interested in property or funds covered by these instructions, you shall have the option to hold all matters pending in their then existing status or to join in or commence a court action, or to bring an action in interpleader, at your option. Upon your determination to hold this escrow open for determination of the rights of the parties, you will be relieved of all responsibility to proceed until the rights of the parties are settled to your satisfaction. Further, you as escrow holder, shall be entitled to continue to so refrain to act until (a) the parties hereto have reached an agreement in their differences and shall have notified the escrow holder in writing of such agreement or (b) the rights of the parties have been duly adjudicated by a Court of competent jurisdiction. It is further agreed that in the event of any suit or claim made against you by either or both parties to this escrow or in the event any suit is instituted by you to resolve your responsibility regarding conflicting claims of both parties to this escrow, that said parties, jointly and severally, shall be required to pay you all expenses, costs and reasonable attorney's fees incurred by you in connection therewith, whether suit is instituted by you or any of the parties hereto, or not.
12. In the event of any disagreement between the parties hereto, or demands or claims made upon you by the parties hereto or interested herein or by any other party, you, as escrow holder, shall have the right to employ legal counsel to advise you and/or represent you in any Suit or action brought affecting this escrow or the papers held in connection herewith or to bring an action in interpleader, at your option. The parties hereto shall be jointly and severally liable to you for any and all attorney's fees, costs, and disbursements incurred by you in connection with the employment of counsel in such conflict and, upon demand, the parties shall forthwith pay the same to you, as escrow holder. If you are required to institute suit to collect such sums as are owned to you pursuant to this or any other provision of this instruction, you shall further be entitled to payment by the parties found liable for such unpaid charges of any costs and attorney's fees incurred in the prosecution of such action.
13. If for any reason funds are retained or remain in escrow after closing date, you are to deduct therefrom a reasonable monthly charge as custodian thereof of not less than \$10.00 per month.

ADDITIONAL INSTRUCTIONS

COVENANTS AND RESTRICTIONS RECEIVED

Buyer(s) acknowledge receipt of Commitment for Title Insurance, including a Plat Map and evidencing Covenants & Restrictions (if any of record) regarding the property transferred herein.

DOCUMENTS PREPARED OUTSIDE OF ESCROW

The Special Warranty Deed, Septic Basement Agreement, Promissory Note and Deed of Trust were prepared outside of escrow. Upon signing these instructions and the documents deposited into escrow, Buyer(s) and Seller(s) each agree to the terms and conditions set forth therein. The Escrowholder shall not be liable in any way for the validity of said documents or the terms and conditions contained therein.

NO LONG-TERM ESCROW COLLECTION

There shall be no long term escrow collection account established through this escrow for the collection of the note and Deed of Trust deposited herein. Escrowholder is instructed to forward all original documents, after closing, to the Seller(s) at the address provided, and thereafter shall have no liability or responsibility for same.

DECLARATION OF ESCROW SERVICES:

Both Buyer and Seller acknowledge the following by their signatures below:

We have been specifically informed that Alliance Title & Escrow Corp. (hereinafter referred to as ATEC) is not licensed to practice law and no legal or accounting advice has been offered by ATEC or any of its employees. We have been further informed that ATEC is acting only as escrow holder and that it is forbidden by law from offering any advice to any party respecting the merits of this escrow transaction or the nature and content of the documents executed herein, and that it has not done so.

We have been requested by escrow holder to seek legal counsel of our own choosing at our own expense, if we have any doubt concerning any aspect of this transaction.

We have been afforded adequate time and opportunity to read and understand these escrow instructions and all other documents referred to therein.

These escrow-closing instructions constitute the entire agreement between the escrow holder and the undersigned parties. Any amendment and/or supplement to these instructions must be in writing.

We further understand that ATEC assumes no liability as to any law, ordinance or governmental regulations including, but not limited to, building, zoning and division of land ordinances and assumes no responsibility for determining that the parties to the escrow have complied with the requirements of the Truth in Lending, Consumer Protection Act (Public Law 90-321), or similar laws.

THE UNDERSIGNED HAVE READ AND FULLY UNDERSTAND THE FOREGOING ESCROW CLOSING INSTRUCTIONS AND ALSO THE DECLARATION SET FORTH ABOVE AND AGREE TO THE SAME

Kenneth R. Cameron
Kenneth R. Cameron

Mackay Bar Corporation, an Idaho Corporation

Andrea M. Cameron
Andrea M. Cameron

R.V. Hansberger
By: R.V. Hansberger, President

Address: HC 83, Box 8010
Cascade, ID 83611

Forwarding Address: _____

The foregoing instructions have been acknowledged and received by
Alliance Title & Escrow Corp.,

By: Sue Bodine
Sue Bodine

Dated: 9-8-06

REAL ESTATE PURCHASE AND SALE AGREEMENT

THIS REAL ESTATE PURCHASE AND SALE AGREEMENT (the "Agreement") is made and entered into effective as of the 8 day of September, 2006, by and between Mackay Bar Corporation, an Idaho corporation (the "Seller"), and Kenneth R. Cameron and Andrea M. Cameron, husband and wife (referred to hereafter collectively as, the "Buyer"). Seller and Buyer may each be referred to herein as a "Party" or collectively as the "Parties."

RECITALS

A. Seller is the owner of that certain real property located in Idaho County, Idaho commonly known as "Mackay Bar II" that is being sold concurrently herewith to Mackay Bar Ranch, LLC, an Idaho limited liability company ("MBR"), and a related entity of Buyer. Seller is also the owner of that real property consisting of Lots 1 and 2 of what is commonly known as the "Mackay Bar Subdivision," and any improvements thereon, which real property is described on Exhibit A (hereafter collectively, the "Property").

B. Buyer desires to purchase the Property and Seller desires to sell, transfer and convey the Property according to the provisions hereinafter set forth.

NOW, THEREFORE, in consideration of the above recitals, which are incorporated below, the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree as follows:

1. AGREEMENT OF SALE AND PURCHASE. Seller agrees to sell, transfer and convey the Property, and Buyer agrees to purchase and accept title to the Property, together with all appurtenances thereunto.

2. PURCHASE PRICE AND PAYMENT TERMS. Buyer shall pay Seller the sum of ONE HUNDRED THOUSAND DOLLARS AND NO/100THS (\$100,000.00) (the "Purchase Price") as consideration for the Property, pursuant to the terms of a promissory note (the "Promissory Note"), which Promissory Note Buyer shall execute and deliver to the Closing Company on or before Closing and shall be secured by a first position Deed of Trust encumbering the Property (the "Deed of Trust").

2.1. Allocation of Purchase Price. It is understood and acknowledged that FORTY-SEVEN THOUSAND DOLLARS AND NO/100THS (\$47,000.00) of the Purchase Price is in consideration for the improvements and cabin (the "Improvements") located on the Property, and FIFTY-THREE THOUSAND DOLLARS AND NO/100THS (\$53,000.00) of the Purchase Price is in consideration for the land, without the Improvements.

3. TITLE AND TITLE INSURANCE.

3.1. Title to Property. Seller warrants that it is the fee simple owner of the Property subject to the exceptions set forth on Exhibit B, attached hereto and incorporated herein by this reference (the "Permitted Exceptions"). As soon as reasonably possible after the date of this Agreement, Seller shall deliver, or shall cause to be delivered to Buyer, a commitment for a standard owner's title insurance policy issued by Idaho County Title Company, Inc., 319 West Main, Grangeville, Idaho 83530 ("Title Insurer"), in the amount of the Purchase Price ("Title Commitment"), showing insurable title to the Property in the Seller.

3.2. Title Insurance. As soon as it is available after the Closing, Seller, at Seller's cost, will provide to Buyer a standard owner's title insurance policy pursuant to the Title Commitment, dated as of the Closing Date and insuring Buyer in the amount of the Purchase Price against loss or damage by reason of defect in Buyer's title to the Property subject only to the general exceptions shown on the Title Commitment, the Permitted Exceptions and real property taxes and assessments that are not delinquent ("Title Policy").

3.3. Conveyance of Title. On Closing, Seller shall execute and deliver to Buyer a special warranty deed in the form attached hereto as Exhibit C, conveying good and marketable title to the Property free and clear of any defects or encumbrances created or suffered by Seller, except (a) general taxes and assessments which are not yet due and payable, (b) any easements, restrictions and conditions of record or shown on the recorded plat, if any, for the Property or that may be determined by an inspection of the Property; (c) the Permitted Exceptions (the "Deed").

4. FURTHER AGREEMENTS. The Buyer and Seller further agree as follows:

4.1. Property As-Is. Buyer is relying solely upon Buyer's own inspection, investigation and due diligence with respect to all aspects of the Property, including, but not limited to, the physical condition of the Property, all issues related to the surrounding properties, all access issues related to the Property and all other matters and/or issues related to the Property. Seller and/or Seller's agents are not making, have not made and expressly disclaim any representations or warranties, express or implied, with respect to any aspect, feature or condition of the Property, including without limitation, the existence (or nonexistence) of Hazardous Waste, or the suitability of the Property for Buyer's intended uses, zoning for the real property, or the merchantability, value, quality, or saleability of the Property. Buyer shall independently verify all information and reports regarding any aspect or feature of the Property provided by Seller.

Without limiting the generality of the foregoing, Seller makes no representation or warranties to Buyer regarding the actual acreage of the Property or regarding ingress and egress to or from the Property or the suitability of the Property for Buyer's intended use or with respect to any water rights which may or may not be associated with the Property. Buyer is purchasing the Property in its "As-Is" condition with all faults, including both latent and patent defects, if any.

As used herein, the term "hazardous waste" shall mean any hazardous wastes or pollutants, contaminants or hazardous substances as defined by the Federal Water Pollution Control Act and any amendments thereto ("Clean Water Act" or "CWA"), the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA") and any amendments thereto, the Resource Conservation and Recovery Act ("RCRA") and any amendments thereto, or any similar federal, state or local law, rule or regulation, including, without limitation, asbestos or asbestos-containing materials, PCBs, petroleum and petroleum products and urea-formaldehyde.

Notwithstanding anything in this Agreement to the contrary, Buyer assumes the risk of and agrees to defend, indemnify and hold Seller harmless from any claims, damages, costs, liabilities, expenses, or demands of whatsoever nature or source from any defect, latent or obvious, discovered or undiscovered, related to the Property.

4.2. Contingencies. The obligations of both Buyer and Seller are expressly and mutually contingent upon: (1) the simultaneous closing of the transaction contemplated herein, in addition to the transactions contemplated within the Asset Purchase Agreement and that other Real Estate Purchase and Sale Agreement for the purchase of what is commonly known as "Mackay Bar II," both between Seller and MBR, and (2) the execution by the Seller and MBR, on or before the Closing Date, of the following

agreements: the Road Cross Access Easement Agreement, Garden Area Easement Agreement, Declaration of Beach and Road Access Easement (made by Seller), Septic and Solar Easement Agreement, Airstrip Easement Agreement, Spring Agreement and Easement, Septic Easement Agreement (lots 1 and 2- between Buyer and Seller), and the Mackay Creek Agreement and Easement (together, the "Transaction Documents"). The foregoing contingencies must be satisfied or completed on or before the Closing Date. In the event that the contingencies are not satisfied or completed by the Closing Date, either party, may, on the Closing Date, elect to terminate this Agreement by providing written notice of such termination to the other party. Upon such termination, this Agreement shall be of no force or effect. If, on the Closing Date, the parties elect not to terminate the Agreement for the failure of any or all of the above contingencies, and they proceed with Closing, the parties shall be deemed to have waived the contingency or contingencies, as the case may be.

5. CLOSING AND RELATED MATTERS.

5.1. Closing Date. The closing of the transaction contemplated within this Agreement (the "Closing") shall occur through the Boise offices of Alliance Title & Escrow Corporation (the "Closing Company") on or before September 8, 2006 (the "Closing Date").

5.2. Closing Documents Delivered by Seller. On or before the Closing Date, Seller will deliver in escrow with the Closing Company all instruments and documents necessary to complete the sale in accordance with this Agreement, including, but not limited to:

- a. the Deed, executed by Seller;
- b. the Transaction Documents, executed by Seller; and
- c. a copy of the resolution of the board of directors and the shareholders of Seller authorizing the execution, delivery and performance of this Agreement and the Transaction Documents, and the consummation of the transactions thereby, certified by an authorized signatory of Seller.

5.3. Documents and Funds to be Delivered by Buyer. On or before the Closing Date, Buyer will deliver, or have delivered, in escrow with the Closing Company all instruments and documents necessary to complete the sale in accordance with this Agreement, including, but not limited to:

- a. the Promissory Note, executed by Buyer;
- b. the Deed of Trust, executed by Buyer; and
- c. the Transaction Documents, executed by Buyer.

5.4. Closing Costs and Expenses. The cost of the Closing Company's closing fees and recording fees relating to the transaction contemplated herein shall be equally divided between Seller and Buyer. All other expenses not specifically referenced in this Agreement and incurred by Seller or Buyer with respect to this transaction, including all fees and expenses of agents, representatives, counsel, and accountants, shall be borne and paid exclusively by the party incurring the same, without reimbursement.

5.5. Possession. Possession of the Property shall be delivered to Buyer on the Closing Date.

5.6. Risk of Loss, Condemnation. Risk of loss or damage to the Property shall be borne by Seller until the Closing Date.

If the Property is or becomes the subject of any condemnation proceeding prior to closing, Buyer may, at its option, terminate this Agreement by giving notice of such termination to Seller on or before the Closing Date, and upon such termination this Agreement shall be of no further force or effect, and the Earnest Money shall be returned to Buyer; provided, however, that Buyer may elect to purchase the Property, in which case the total purchase price shall be reduced by the total of any condemnation award received by Seller at or prior to closing. On closing, Seller shall assign to Buyer all Seller's rights in and to any future condemnation awards or other proceeds payable or to become payable by reason of any taking. Seller agrees to notify Buyer of eminent domain proceedings within five (5) days after Seller learns thereof.

5.7. Prorations. Ad valorem and similar taxes with respect to the Property, utility charges and other expenses and rents with respect to the Property shall be prorated as of the Closing Date.

6. BROKERAGE. Both Seller and Buyer attest they have not used a real estate broker in this transaction. Seller agrees to indemnify, defend and hold Buyer harmless from and against any and all liabilities, demands, claims, actions or causes of action, losses, damages, costs and expenses (including reasonable attorneys' fees) sustained or incurred by Buyer and resulting from brokerage commissions asserted by any party as a result of dealings by Seller claimed to give rise to such brokerage commission. Buyer agrees to indemnify, defend, and hold Seller harmless from and against any and all liabilities, demands, claims, actions or causes of action, losses, damages, costs and expenses (including reasonable attorneys' fees) sustained or incurred by Seller and resulting from brokerage commissions asserted by any other party as a result of dealings by Buyer claimed to give rise to such brokerage commission.

7. NOTICES. Any notice under this Agreement shall be in writing and be delivered in person or by public or private courier service (so long as such services provide written confirmation of delivery) (including U.S. Postal Service Express Mail) or certified mail, return receipt requested, or by facsimile. Any notice given by registered or certified mail shall be sent with return receipt requested. Any notice given by facsimile shall be verified by confirmation. All notices shall be addressed to the parties at the addresses contained herein or at such other addresses as the parties may from time to time direct in writing. Any notice shall be deemed to have been given on (a) actual delivery or refusal, (b) the day of mailing by registered or certified mail, or (c) the day facsimile delivery is verified.

If to Seller:

Mackay Bar Corporation
P.O. Box 7968
380 E. Parkcenter Blvd., Ste. 230
Boise, Idaho 83707
Attn: Yvonne Goundry
Fax: 208-336-0153

with a copy to:

Givens Pursley LLP
601 W. Bannock
P. O. Box 2720
Boise, Idaho 83701
Attn: L. Edward Miller
Fax: (208) 388-1300

If to Buyer:

Kenneth R. Cameron and Andrea M. Cameron
HC 83, Box 8010
Cascade, Idaho 83611
Fax: 208-_____

8. BINDING EFFECT. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto, and their respective heirs, personal representatives, successors and assigns.

9. COUNTERPARTS. This Agreement may be executed in counterparts, each of which shall constitute an original, but all together shall constitute one and the same Agreement.

10. INTERPRETATION. All parties hereto have been represented by counsel or had the opportunity to be represented by counsel in the course of the negotiations for and the preparation of this Agreement; accordingly, in all cases, the language of this Agreement will be construed simply, according to its fair meaning, and not strictly for or against any party.

11. SURVIVAL OF TERMS. The terms, provisions, warranties, covenants and indemnities shall survive the closing and delivery of the Deed, and this Agreement shall not be merged therein, but shall remain binding upon and for the parties hereto until fully observed, kept or performed.

12. ENTIRE AGREEMENT. This Agreement, embodies the entire agreement between the parties hereto with respect to the subject matter hereof. No extension, change, modification or amendment to or of this Agreement of any kind whatsoever shall be made or claimed by Seller or Buyer, and no notice of any extension, change, modification or amendment made or claimed by Seller or Buyer shall have any force or effect whatsoever unless the same shall be endorsed in writing and be signed by the party against which the enforcement of such extension, change, modification or amendment is sought, and then only to the extent set forth in such instrument.

13. CAPTIONS. The captions at the beginning of the several sections, respectively, are for convenience in locating the context, but are not part of the text.

14. SEVERABILITY. In the event any term or provisions of this Agreement shall be held illegal, invalid or unenforceable or inoperative as a matter of law, the remaining terms and provisions of this Agreement shall not be affected thereby, but each such term and provision shall be valid and shall remain in full force and effect.

15. GOVERNING LAW. This Agreement shall be governed by the laws of the State of Idaho, as an agreement to be performed in the State of Idaho.

16. REMEDIES. In the event of a breach hereunder by any Party, the non-breaching parties shall have all remedies available at law or in equity, including injunctive or other equitable relief. In any suit, action or appeal therefrom to enforce or interpret this Agreement, the prevailing party shall be entitled to recover its costs incurred therein, including reasonable attorneys' fees and disbursements, and also including reasonable attorneys' fees and costs associated with any appeal of a judgment. The prevailing party will be that party who was awarded a judgment as a result of trial or arbitration, or who receives a payment of money from the other party in settlement of claims asserted by that party.

In the event that Buyer fails to close this Agreement, in addition to any remedies available to Seller, Buyer must provide to Seller all surveys, soil tests, engineering studies, environmental studies and any other such information developed or compiled during Buyer's inspections and studies of the Property. This shall not be deemed an election of remedies if Seller accepts these materials from Buyer. This does not relieve Buyer of his absolute and unconditional obligation to perform in strict accordance with the terms of this Agreement.

17. ASSIGNMENT. Buyer may not assign its rights hereunder to any person, trust, partnership, limited liability company, or other entity without the consent or approval of Seller. Subject to such

limitation, this Agreement will be binding upon and inure to the benefit of the parties, their successors, and assigns. In the event Seller consents to an assignment, in its sole discretion, Buyer shall not be relieved of its obligations under the terms of this Agreement.

18. WAIVER. Waiver of performance of any provision of this Agreement shall not be a waiver of, nor prejudice the party's rights otherwise to require performance of the same provision or any other provision.

19. LIKE KIND EXCHANGE. Buyer and Seller may elect to effect an exchange which shall qualify for tax deferral under Internal Revenue Code Section 1031 and, in such event, both Buyer and Seller agree to reasonably cooperate with facilitating such exchanges, provided that such exchanges shall not delay the Closing and that no additional costs shall be unreasonably incurred by either party toward the other in effecting such exchange. Neither party is required to acquire any real property other than the real property that is the subject of the Agreement. In the event, either Buyer or Seller is unable to effect a 1031 tax deferred exchange, neither party shall be excused from Closing this transaction.

20. FURTHER ACTS. In addition to the acts recited herein and contemplated to be performed, the parties hereby agree to perform, execute and/or deliver or cause to be performed, executed and/or delivered any and all such further acts, deeds and assurances as any party hereto may reasonably require to consummate the transactions contemplated hereunder.

21. NO RECORDING. This Agreement or any memorandum of understanding, letter of intent, or any other document related to this Agreement shall not be recorded prior to the Closing Date. Buyer expressly waives its right to file a *lis pendens* action in any action relating to this Agreement.

22. TIME OF THE ESSENCE. Time is of the essence in this Agreement.

23. JOINT AND SEVERAL LIABILITY. In the event any party hereto is composed of more than one (1) person or entity, the obligations of such party shall be joint and several.

[end of text]

IN WITNESS WHEREOF, the undersigned have duly executed this Agreement effective as of the day and year first set forth above.

SELLER:

MACKAY BAR CORPORTION, an Idaho corporation

By: Robert V. Hansberger

Name: R.V. Hansberger

Title: President

BUYER:

Ken Cameron
Ken Cameron

Andrea Cameron
Andrea Cameron

Exhibits

Exhibit A - Legal Description of Property

Exhibit B - Permitted Exceptions

Exhibit C - Special Warranty Deed

EXHIBIT A

Legal Description of the Property

Lots One and Two in Tract No. 1, Mackay Bar Subdivision, Idaho County, State of Idaho, according to the recorded plat thereof.

EXHIBIT B

Permitted Exceptions

1. Any facts, rights, interest, or claims which are not shown by the public records but which could be ascertained by an inspection of the land or which may be asserted by person in possession, or claiming to be in possession, thereof.
2. Easements, liens, encumbrances, or claims thereof, which are not shown by the public records.
3. Discrepancies, conflicts in boundary lines, shortage in area, encroachments, or any other facts which a correct survey of the land would disclose, and which are not shown by the public records.
4. Any lien, or right to a lien, imposed by law for services, labor, or material heretofore or hereafter furnished, which lien, or right to a lien, is not shown by the public records.
5. (a) Unpatented mining claims; (b) reservations or exceptions in patents or in Acts authorizing the issuance thereof; (c) Indian treaty or aboriginal rights, including, but not limited to, easements or equitable servitudes; or (d) water rights, claims or title to water, whether or not the matters excepted under (a), (b), (c) or (d) are shown by the public record.
6. Taxes or assessments which are not now payable or which are not shown as existing liens by the records of any taxing authority that levies taxes or assessments on real property or by the public records; proceedings by a public agency which may result in taxes or assessments, or notices of such proceedings, whether or not shown by the records of such agency or by the public records.
7. Any service, installation, connection, maintenance or construction charges for sewer, water, electricity, or garbage collection or disposal or other utilities unless shown as an existing lien by the public records.
8. Defects, liens, encumbrances, adverse claims or other matters, if any created, first appearing in the public records or attaching subsequent to the effective date hereof but prior to the date the proposed insured acquires of record for value the estate or interest or mortgage thereon covered by this Commitment.

SPECIAL EXCEPTIONS:

9. General taxes for the year 2006, which are a lien, not yet due and payable.
10. Lack of a right of access to and from the land. Right of access to and from the land, if any, is not established of record, and assurance of such right of access is excluded from coverage of this policy.
11. Regulations and Restrictions, including the terms and conditions thereof, recorded August 8, 1983, under Instrument No. 307222; and amended by Regulations and Restrictions Recorded for Mackay Bar Subdivision, recorded February 24, 1986, under Instrument No. 325143; all records of Idaho County, Idaho.
12. Easement of Ingress and Egress, including the terms and conditions thereof, by and between MACKAY BAR CORPORATION, an Idaho corporation, Grantor, and GENE L. NICHOLS and WILMA L. NICHOLS, and NICHOLS PARTNERSHIP, a partnership comprised of GENE L. NICHOLS, WILMA L. NICHOLS, and BRENT R. NICHOLS, Grantee, recorded December 18, 1986, under Instrument No. 332572, records of Idaho County, Idaho.
13. The proposed deed must be authorized by a resolution of the Directors of MACKAY BAR CORPORATION, an Idaho corporation, and a certified copy submitted to our office as per Requirements Schedule B - Section 1, paragraph 5.

EXHIBIT C

Special Warranty Deed

When recorded, please return to:

Olivens Pursley LLP
Attention: L. Edward Miller
601 West Bannock Street
Boise, Idaho 83702

SPECIAL WARRANTY DEED

FOR VALUE RECEIVED, the receipt and sufficiency of which is hereby acknowledged, MACKAY BAR CORPORATION, an Idaho corporation (the "Grantor"), whose address is P.O. Box 7968, 380 E. Parkcenter Blvd., Ste. 230, Boise, Idaho 83707, does hereby grant, bargain, sell, and convey unto KENNETH R. CAMERON and ANDREA M. CAMERON, husband and wife, whose address is HC 83, Box 8010, Cascade, Idaho 83611 (collectively, the "Grantee"), all of Grantor's right, title and interest in and to that certain real property located in Idaho County, Idaho, legally described on Exhibit A, attached hereto and incorporated herein (the "Premises").

TO HAVE AND TO HOLD the Premises, with its appurtenances, unto Grantee, and Grantee's successors and assigns forever.

Grantor does hereby covenant to and with Grantee, that the Grantor is the owner in fee simple of the Premises; that the Premises are free from all encumbrances created or suffered by Grantor, except those made, suffered or done by Grantee, and except the matters set forth on Exhibit B to this Special Warranty Deed and except general taxes and assessments, including utility assessments for the current year, which are not yet due and payable and will be prorated between Grantor and Grantee as of the date of execution of this deed, and that Grantor will warrant and defend the same forever from all other lawful claims. By accepting this Special Warranty Deed, and subject to the covenants and warranties in this Special Warranty Deed, Grantee acknowledges and understands that Grantee is accepting the Premises from Grantor in an "As-Is" condition with all faults, including both latent and patent defects.

[end of text]

SPECIAL WARRANTY DEED - 1
2 CLIENTS\6864\4\Special Warranty Deed (Lots 1 and 2) - FINAL.doc

IN WITNESS WHEREOF, Grantor has caused its name to be hereunto subscribed this ____ day
of _____, 2006.

GRANTOR:

MACKAY BAR CORPORATION, an Idaho
corporation

By: _____
Name: _____
Title: _____

State of Idaho)
 S.S.
County of _____)

On this ____ day of _____, in the year of 2006, before me
_____, a notary public, personally appeared
_____, known or identified to me to be the _____
_____, of the corporation that executed the instrument or the person who
executed the instrument on behalf of said corporation, and acknowledged to me that such corporation
executed the same.

Notary Public for Idaho
My Commission expires _____

SPECIAL WARRANTY DEED - 2
S:\CLIENTS\6864\4\Real Estate Purchase and Sale Agreement (Lots 1 and 2) - FINAL.doc

Exhibit A

Legal Description of the Premises

Lots 1 and 2 in Tract No. 1, Mackay Bar Subdivision, Idaho County, State of Idaho, according to the recorded plat thereof.

SPECIAL WARRANTY DEED – EXHIBIT A
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Exhibit B

Permitted Exceptions

This conveyance is made subject to all liens, claims, easements, restrictions, reservations, irregularities, encroachments, rights of way, clouds on title, encumbrances and other exceptions to title of record, or shown on the recorded plat, if any, or otherwise existing upon or against the Property including, but not limited to, those visible upon a physical inspection of the Property and any liens for taxes and assessments. This conveyance is also made subject to those exceptions to title disclosed by the title commitment, which are as follows:

SPECIAL WARRANTY DEED – EXHIBIT B
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PROMISSORY NOTE

Maker: Kenneth R. Cameron and Andrea M. Cameron, husband and wife
HC 83, Box 8010
Cascade, Idaho 83611-8010

Date of Making: September 8, 2006

Place of Making: Boise, Idaho

Principal Amount: \$100,000.00

Interest Rate: Six Percent (6%) per annum

Maturity Date: September 1, 2013

1. Terms. FOR VALUABLE CONSIDERATION RECEIVED, the undersigned (collectively, the "Maker"), promises to pay to the order of Mackay Bar Corporation, an Idaho corporation ("Holder"), at 380 E. Parkcenter Blvd., Suite 230, Boise, Idaho 83706 or at such other place as may be designated in writing by Holder, the principal sum of One Hundred Thousand Dollars and No Cents (\$100,000.00) together with interest thereon as provided hereunder, which such principal and interest shall be payable as follows:

1.1. Annual Payments.

Maker shall pay annual interest only installments to Holder, beginning September 1, 2007. Payments shall be made each year on the 1st day of September until September 1, 2013 (the "Maturity Date"), when the entire unpaid balance of principal and accrued interest shall be due and payable in full, without demand.

1.2 Interest.

The unpaid principal amount hereof, and from time to time outstanding, shall bear interest from and after the Date of Making at the rate of Six Percent (6%) per annum.

1.4 Default Payments.

At the Maturity Date and thereafter (unless the Maturity Date is extended pursuant to the terms hereof), or if any payment hereunder is not paid when due, then all sums evidenced hereby shall bear interest at the rate of fifteen percent (15%) until paid or until the default is otherwise cured. All payments hereunder shall be applied first to fees, charges, including late charges, attorney's fees and costs, if any, then to interest and then to principal. Notwithstanding the foregoing, payments of additional interest after the Maturity Date shall not be considered default payments and shall not bear interest at the rate set forth herein.

2. Immediately Available Funds. All payments made under this Note, whether on account of the principal sum or interest, if any, shall be made in immediately available funds. "Immediately available funds" shall mean funds tendered without conditions or restrictions on release and in a medium which is subject to immediate deposit and/or credit without confirmation, clearance period, waiting or other delay

PROMISSORY NOTE - 1

S:\CLIENTS\6864\4\Promissory Note (Cameron) - FINAL.doc

for or restriction on immediate use, or negotiation. Acceptance of any payment made otherwise than in immediately available funds shall not constitute a waiver of the right to require payment in immediately available funds.

3. **Default.** If default is made in the payment of principal or interest when due and Maker fails to cure such default after fifteen (15) days written notice thereof, or if default is made in the performance or observance of any of the other covenants, terms or provisions of the Deed of Trust of even date herewith securing this Note and Maker fails to cure such default after thirty (30) days written notice thereof, then the whole sum of principal and accrued interest, shall at the option of the Holder hereof, become immediately due and payable. Such right to accelerate shall be in addition to any other rights or remedies available to Holder under any Deed of Trust securing this Note or in equity or at law. Such option shall continue until all such defaults have been cured. Failure to exercise such option, or any other right the holder may have or be entitled to in such event, shall not constitute a waiver of the right to exercise such option or any other rights in the event of any subsequent default. In the event of default under this Note, Maker agrees to pay all costs incurred in collecting the sums due hereunder, including, without limitation, attorney's fees, escrow charges, the costs of any notice of default hereunder, foreclosure costs, title search and title commitment and insurance fees and/or foreclosure report charges, whether suit be brought or not, and on appeal and/or in bankruptcy court.

4. **Modifications.** The undersigned agrees that the Holder hereof may extend the time of payment or otherwise modify the terms of payment of any part or the whole of the indebtedness evidenced hereby or release and/or subordinate any security for this Note at any time at the request of anyone now or hereafter liable, and such consent shall not alter nor diminish the liability of any person or the enforceability of this Note or any security interest pledged as collateral for the payment hereof. Each and every party now or hereafter signing or endorsing this Note binds himself as a principal and not as a surety. All of the terms, covenants, provisions and conditions herein contained are made on behalf of, and shall apply to and bind the undersigned and their respective personal representatives, successors and assigns, jointly and severally.

5. **Prepayment.** Maker shall have the right of prepayment at any time without penalty.

6. **Attorneys' Fees.** The undersigned agrees that if any installment of principal and/or interest or any other amount due under this Note or any Deed of Trust securing this Note is not paid on the applicable payment or maturity date, then the undersigned shall pay to Holder all costs, including, without limitation, attorneys' fees, expenses, penalties and other damages incurred by Holder as a result of such late payment or failure to pay as provided therein.

7. **Applicable Law.** This Note shall be governed by Idaho law as an agreement entered into in said State and to be performed in said State.

8. **Security.** This Note is secured by a Deed of Trust executed by Maker as Grantor and with Holder as Beneficiary, of even date herewith, on the property legally described on Exhibit A. The provisions of this Note are to be interpreted together with the provisions of said Deed of Trust.

9. **Due on Sale.** Holder may, at its option, declare immediately due and payable in full this promissory note, upon any sale, transfer, or conveyance, including those for security purposes, by Maker, of all or any part of the Property or any interest in the Property that occur without Maker first obtaining Holder's prior written consent. It is understood that Holder is relying upon the personal integrity and credit of the Maker.

10. Waiver. The Maker, sureties, guarantors and endorsers hereof severally waive presentment for payment, protest, notice of protest and of non-payment of this Note and agree that on default in payment of this Note, or any part, principal or interest, when due, the whole amount remaining unpaid shall, without notice of non-payment or demand of payment, immediately become due and payable.

[end of text]

DATED effective as of the Date of Making set forth above.


Kenneth R. Cameron


Andrea M. Cameron

EXHIBIT "A"

Legal Description of Property

Lots One and Two in Tract No. 1, Mackay Bar Subdivision, Idaho County, State of Idaho, according to the recorded plat thereof.

EXHIBIT A

Real Property Description

Lots One and Two in Tract No. 1, Mackay Bar Subdivision, Idaho County, State of Idaho, according to the recorded plat thereof.

BILL OF SALE

THIS BILL OF SALE is made this 10 day of December, 2007 (the "Effective Date"), by and between Mackay Bar Corporation, an Idaho corporation ("Seller"), and Kenneth R. Cameron and Andrea M. Cameron, husband and wife (referred to hereafter collectively as, the "Buyer").

WHEREAS, Seller and Buyer are parties to that certain Real Estate Purchase and Sale Agreement, dated the 20th day of November, 2007 (the "Purchase Agreement").

WHEREAS, Seller owns the Water Delivery Systems (as defined below) that Seller has used to provide water to the real property that Seller is selling to Buyer by way of the Purchase Agreement.

WHEREAS, pursuant to Section 4.8 of the Purchase Agreement, Seller has agreed to transfer to Buyer the Water Delivery Systems.

WHEREAS, Seller owns that existing power line and the equipment and fixtures related thereto (but not including any generator connected thereto which is located on what is commonly known as "Mackay Bar II"), which runs from a power house located on Mackay Bar II, along and across the a dirt road located to the east of what is commonly known as the "Mackay Bar Subdivision," to a point to the northeast of lot 22 of the Mackay Bar Subdivision (together, the "Power Line").

WHEREAS, the Power Line is connected to another power line, and the equipment and fixtures related thereto, that runs from a point on what is commonly known as "Mackay Bar I," which point is to the northeast of lot 22 of the Mackay Bar Subdivision, to a cabin located on Mackay Bar I that is commonly known as the "Ram House" (together, the "Ram House Power Line").

WHEREAS, as a part of the transaction related to the Purchase Agreement, Seller desires to transfer and Buyer desires to obtain, the Power Line.

NOW THEREFORE, Seller, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby bargain, sell, convey, transfer and deliver unto Buyer, its successors and assigns, forever, all of Seller's right, title and interest in and to the following described property of Seller (hereafter the "Assets"):

- (a) Those certain irrigation pipelines commonly known as the two-inch (2"), three-inch (3") and four-inch (4") irrigation hand lines, the wheel irrigation line used to irrigate the Meadow, the Salmon River pump irrigation line (together, the "Irrigation Lines"), and the river pump that pumps water from the Salmon River (the "River Pump"). The Irrigation Lines and the River Pump shall be referred to hereafter collectively as the "Airstrip and Meadow Irrigation System."
- (b) That certain water delivery system for the Mackay Creek Water Right (defined in the Purchase Agreement), which consists of two storage tanks and a pipeline that runs from a place of diversion on United States Forrest Service land, across the upper elevation of Mackay Bar I, under lot 16 of the Mackay Bar Subdivision, into and along the Mackay Bar Subdivision and into Mackay Bar II (together, the "Mackay Creek Water Delivery System"). For the purposes of this Bill of Sale, the Mackay Creek Water Delivery System does not include that certain pipeline that runs from the Mackay Creek Water Delivery System to the

Ram House (the "Ram House Pipeline"). The Airstrip and Meadow Irrigation System and the Mackay Creek Water Delivery System shall be referred to herein collectively as the "Water Delivery Systems."

(c) The Power Line.

The following are specifically excluded from the definition of the term Assets and are retained by Seller: (i) the Ram House Pipeline, (ii) the Ram House Power Line, and (iii) all other personal property located on Seller's property or the real property being conveyed pursuant to the Purchase Agreement, that is not specifically conveyed within this Bill of Sale.

NO WARRANTIES OR REPRESENTATIONS OF ANY KIND OR CHARACTER, EITHER EXPRESS OR IMPLIED, ARE MADE BY SELLER OR MAY BE RELIED UPON BY BUYER WITH RESPECT TO THE ASSETS, INCLUDING WITHOUT LIMITATION: (A) ANY IMPLIED OR EXPRESS WARRANTY OF MERCHANTABILITY, (B) ANY IMPLIED OR EXPRESS WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, OR (C) ANY IMPLIED OR EXPRESS WARRANTY REGARDING DEFECTS, WHETHER KNOWN OR UNKNOWN, WITH RESPECT TO THE ASSETS.

In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

From and after the date hereof, the Seller shall execute, acknowledge and deliver any further deeds, assignments, conveyances and other assurances, documents and instruments of transfer reasonably requested by Buyer and its successors and assigns for the purpose of assigning, transferring, granting, conveying and confirming the Assets to Buyer.

This Bill of Sale shall be binding upon, shall inure to the benefit of, and shall be enforceable by the parties and their respective legal representatives, successors and assigns.

[end of text]

IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be duly executed and delivered to Buyer on the date first written above.

SELLER:

MACKAY BAR CORPORATION, an Idaho corporation



Brent Lloyd, President



CERTIFICATION OF NONFOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. Real Property interest must withhold tax if the transferor (seller) is a foreign person or entity. To inform the transferee (buyer) that withholding of tax is not required upon disposition of a U.S. Real Property interest, I/We, the undersigned, hereby certify the following:

1. Seller is NOT a nonresident entity of U.S. income taxation:
2. Sellers U.S. Taxpayer Identifying number is: 82-0250186 : and
3. Company address is:
MACKEY BAR CORP
PO BOX 7968
BOISE ID 83707

It is understood that any foreign seller lacking a TIN must obtain an ITIN. An ITIN, or Individual Taxpayer Identification Number, is a tax processing number only available for certain nonresident and resident aliens, their spouses and dependents that cannot get a Social Security Number. It is a 9-digit number, beginning with the number "9", formatted like an SSN (NNN-NN-NNNN).

Form W-7, IRS Application for ITIN, is used to apply for this number.

To obtain an ITIN, you must complete IRS form W-7, Application for IRS Individual Tax Identification Number. The form W-7 requires documentation substantiating foreign/alien status and true identity for each individual. You may mail the documentation, along with form W-7, to the Philadelphia Service Center, present it at IRS walk-in offices, or process your application through an Acceptance Agent authorized by the IRS.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete and, if seller is a non-individual entity, further declare that I have the authority to sign this document on behalf of seller.

December 7, 2007

Mackay Bar Corporation, an Idaho Corporation

By: Brent Meyer, President



BUYER/BORROWER STATEMENT
Final

Escrow Number: 5000740149SA
Escrow Officer: Sue Astley

Title Order Number: 20670
Date: 12/12/2007 - 2:54:29PM
Closing Date: 12/10/2007

Buyer/Borrower: Kenneth R. Cameron and Andrea M. Cameron
Seller: Mackay Bar Corporation, an Idaho Corporation
Property: ID

DESCRIPTION	DEBITS	CREDITS
TOTAL CONSIDERATION	75,000.00	
Initial Deposit		225.89
PRORATIONS/ADJUSTMENTS:		
'07 taxes (29.92 per ac x 14.91 ac) @ 446.11 per 1 year(s) 12/10/2007 to 1/01/2008	26.89	
TITLE CHARGES		
Deed of Trust recording fee (EST): Idaho County Treasurer	40.00	
Special Warranty Deed Recording Fee: Idaho County Treasurer	24.00	
ESCROW CHARGES TO: Alliance Title & Escrow Corp.		
Escrow Fee	135.00	
LENDER CHARGES		
New Deed of Trust to Mackay Bar Corporation, an Idaho Corporation:		75,000.00
TOTALS	75,225.89	75,225.89

Kenneth R. Cameron

Andrea M. Cameron



BUYER/BORROWER STATEMENT
Estimated

Escrow Number: 5000740149SA
Escrow Officer: Sue Astley

Title Order Number: 20670
Date: 12/07/2007 - 1:48:30PM
Closing Date: 12/10/2007

Buyer/Borrower: Kenneth R. Cameron and Andrea M. Cameron
Seller: Mackay Bar Corporation, an Idaho Corporation
Property: ID

DESCRIPTION	DEBITS	CREDITS
TOTAL CONSIDERATION	75,000.00	
PRORATIONS/ADJUSTMENTS:		
'07 taxes (29.92 per ac x 14.91 ac) @ 446.11 per 1 year(s) 12/10/2007 to 1/01/2008	26.89	
TITLE CHARGES		
Special Warranty Deed Recording Fee: Idaho County Title Company, Inc.	24.00	
Deed of Trust recording fee (EST): Idaho County Title Company, Inc.	40.00	
ESCROW CHARGES TO: Alliance Title & Escrow Corp.		
Escrow Fee	135.00	
LENDER CHARGES		
New Deed of Trust to Mackay Bar Corporation, an Idaho Corporation:		75,000.00
BALANCE DUE TO ESCROW		225.89
TOTALS	75,225.89	75,225.89

Kenneth R. Cameron
Kenneth R. Cameron

Andrea M. Cameron
Andrea M. Cameron

COPY

REAL ESTATE PURCHASE AND SALE AGREEMENT

THIS REAL ESTATE PURCHASE AND SALE AGREEMENT (the "Agreement") is made and entered into effective as of the 20 day of November, 2007 (the "Effective Date"), by and between Mackay Bar Corporation, an Idaho corporation (the "Seller"), and Kenneth R. Cameron and Andrea M. Cameron, husband and wife (referred to hereafter collectively as, the "Buyer"). Seller and Buyer may each be referred to herein as a "Party" or collectively as the "Parties."

RECITALS

A. Seller is the owner of that certain real property located in Idaho County, Idaho, legally described on Exhibit A (hereafter, the "Property"), along with certain personal property, water rights, and allowances that may be used on and in conjunction with the Property.

B. Buyer desires to purchase the Property, along with certain personal property, water rights, and allowances that may be used on and in conjunction with the Property, and Seller desires to sell, transfer and convey the Property along with certain personal property, water rights and allowances according to the provisions hereinafter set forth.

NOW, THEREFORE, in consideration of the above recitals, which are incorporated below, the mutual covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **AGREEMENT OF PURCHASE AND SALE.** Seller agrees to sell, transfer and convey the Property, and Buyer agrees to purchase and accept title to the Property, together with all appurtenances thereunto, except as otherwise set forth more specifically in Sections 4.5, 4.6 and 4.8 below.

2. **PURCHASE PRICE AND PAYMENT TERMS.** Buyer shall pay Seller the sum of SEVENTY FIVE THOUSAND DOLLARS AND NO/100THS (\$75,000.00) (the "Purchase Price") as consideration for the Property, pursuant to the terms of a promissory note that Buyer shall execute and deliver to the Closing Company (defined below) on or before the closing of this transaction (the "Promissory Note"), which shall be secured by a first position Deed of Trust encumbering the Property (the "Deed of Trust").

3. **TITLE AND TITLE INSURANCE.**

3.1 **Title to Property.** Seller warrants that it is the fee simple owner of the Property, subject to the Permitted Exceptions (defined below in Section 3.2). As soon as reasonably possible after the date of this Agreement, Seller shall deliver, or shall cause to be delivered to Buyer, a commitment for a standard owner's title insurance policy issued by Idaho County Title Company, Inc., 319 West Main, Grangeville, Idaho 83530 ("Title Insurer"), in the amount of the Purchase Price ("Title Commitment"), showing insurable title to the Property in the Seller.

3.2 **Title Defects.** Buyer shall have ten (10) days after the date Buyer receives the Title Commitment or from the execution of this Agreement, whichever is later, to object to any matters contained in the Title Commitment (such objections, the "Title Objections," and such ten (10) day period, the "Title Review Period"). Buyer's failure to provide notice of any Title Objections within the Title Review Period will be deemed approval by Buyer of the condition of title to the Property. Seller shall have five (5) business days after receipt of the Title Objections to notify Buyer that Seller (a) will cause

the Title Objections to be removed or insured over by the Title Insurer, or (b) elects not to cause any or all Title Objections disclosed therein to be removed or insured over by the Title Insurer. If Seller elects not to cause any or all Title Objections to be removed or insured over by the Title Insurer, Buyer shall notify Seller within five (5) business days of the date Buyer is so informed whether Buyer elects to accept title to the Property without removal of the Title Objections or whether Buyer is terminating this Agreement. All exceptions set forth on the Title Commitment approved and accepted by Buyer pursuant to this Section 3.2, whether accepted verbally, in writing or by failure to provide notice of Title Objections, shall be referred to as the "Permitted Exceptions."

3.3 Title Insurance. As soon as it is available after the Closing, Seller, at Seller's cost, will provide to Buyer a standard owner's title insurance policy pursuant to the Title Commitment, dated as of the Closing Date and insuring Buyer in the amount of the Purchase Price against loss or damage by reason of defect in Buyer's title to the Property subject only to the Permitted Exceptions ("Title Policy"). Buyer shall be responsible for all costs associated with any extended coverage title insurance or endorsements desired by Buyer, if any.

3.4 Conveyance of Title. On Closing (defined below), Seller shall execute and deliver to Buyer a special warranty deed in the form attached hereto as Exhibit B (the "Deed"), conveying good and marketable title to the Property free and clear of any defects or encumbrances created or suffered by Seller, except those made, suffered or done by Buyer, and except (a) general taxes and assessments, including utility assessments for the current year, which are not yet due and payable, and will be prorated between Buyer and Seller as of the date of the execution of the Deed; (b) any easements, restrictions and conditions affecting the Property that may be determined by an inspection of the Property; and (c) the Permitted Exceptions.

4. **FURTHER AGREEMENTS.** The Buyer and Seller further agree as follows:

4.1 Property As-Is. Buyer is relying solely upon Buyer's own inspection, investigation and due diligence with respect to all aspects of the Property, including, but not limited to, the physical condition of the Property, all issues related to the surrounding properties, all access issues related to the Property and all other matters and/or issues related to the Property. Seller and/or Seller's agents are not making, have not made and expressly disclaim any representations or warranties, express or implied, with respect to any aspect, feature or condition of the Property, including without limitation, the existence (or nonexistence) of Hazardous Waste, or the suitability of the Property for Buyer's intended uses, zoning of the Property, or the merchantability, value, quality, or saleability of the Property. Buyer shall independently verify all information and reports regarding any aspect or feature of the Property provided by Seller.

Without limiting the generality of the foregoing, Seller makes no representation or warranties to Buyer regarding the actual acreage of the Property or regarding ingress and egress to or from the Property or the suitability of the Property for Buyer's intended use or with respect to any water rights which may or may not be associated with the Property. Buyer is purchasing the Property in its "As-Is" condition with all faults, including both latent and patent defects, if any.

As used herein, the term "Hazardous Waste" shall mean any hazardous wastes or pollutants, contaminants or hazardous substances as defined by the Federal Water Pollution Control Act and any amendments thereto ("Clean Water Act" or "CWA"), the Comprehensive Environmental Response, Compensation and Liability Act of 1980 ("CERCLA") and any amendments thereto, the Resource Conservation and Recovery Act ("RCRA") and any amendments thereto, or any similar federal, state or local law, rule or regulation, including, without limitation, asbestos or asbestos-containing materials, PCBs, petroleum and petroleum products and urea-formaldehyde.

Notwithstanding anything in this Agreement to the contrary, Buyer assumes the risk of and agrees to defend, indemnify and hold Seller harmless from any claims, damages, costs, liabilities, expenses, or demands of whatsoever nature or source from any defect, latent or obvious, discovered or undiscovered, related to the Property.

4.2 Contingencies. The obligations of both Buyer and Seller are expressly and mutually contingent upon:

4.2.1 The simultaneous execution, and recording where necessary, of the following documents: a Termination of Airstrip Easement, an Airstrip Easement Agreement, a Power Line Easement Agreement, a Meadow Septic and Well Easement, the Memorandum of Agreement, the First Amendment to the Mackay Creek Agreement and Easement, First Amendment to Spring Agreement and Easement, and any other agreement that the Parties both agree is necessary (together, the "Transaction Documents").

4.2.2 The foregoing contingencies must be satisfied or completed on or before the Closing Date. In the event that the contingencies are not satisfied or completed on or before the Closing Date, either Party, may, on the Closing Date, elect to terminate this Agreement by providing written notice of such termination to the other party. Upon such termination, this Agreement shall be of no force or effect. If, on the Closing Date, the Parties elect not to terminate the Agreement for the failure of any or all of the above contingencies, and they proceed with Closing, the Parties shall be deemed to have waived the contingency or contingencies, as the case may be.

4.3 Agreement to Enter Into Settlement Agreement. Buyer understands and acknowledges that Seller has been named a party in certain litigation within the Snake River Basin Adjudication (hereafter the "SRBA Litigation") by the owners of certain lots and/or cabins located within the Mackay Bar Subdivision (the "Cabin Owners"). Seller and Buyer have been working towards a settlement of the SRBA Litigation, and Buyer and Seller hereby agree to enter into a settlement agreement with the Cabin Owners substantially along the following terms and conditions, to resolve the SRBA Litigation (the "Settlement"):

4.3.1 Buyer and Seller shall each contribute 0.07 c.f.s. of their respective portions of that certain water right designated by the Idaho Department of Water Resources ("IDWR") as Water Right 77-2088 (the "Mackay Creek Water Right"), to a homeowners association ("Homeowners Association") formed on behalf of all of the owners of cabins and/or lots within the Mackay Bar Subdivision, their successors and assigns, to create a stand-alone 0.14 c.f.s. domestic water right to be held by the Homeowners Association;

4.3.2 Seller shall grant the Homeowners Association an easement across the portion of Mackay Bar I retained by Seller to construct and maintain, at the cost of the Homeowners Association, a water delivery system, consisting of a weir, a three inch (3") diameter pipe, and related equipment and facilities, to deliver the Homeowners Association's portion of the Mackay Creek Water Right to the lots and/or cabins owned by the members of the Homeowners Association;

4.3.3 The SRBA Litigation shall be dismissed with prejudice;

4.3.4 The Cabin Owners shall provide a written release of any right, title or interest they may have in any portion of the Mackay Creek Water Right, that certain water right designated by IDWR as Water Right No. 77-4049 (the "Salmon River Water Right"), and any existing water delivery systems related the Mackay Creek Water Right or the Salmon River Water Right; and

4.3.5 The Cabin Owners shall withdraw any objections the Cabin Owners have made in the SRBA to either the Mackay Creek Water Right or the Salmon River Water Right.

4.3.6 Buyer's obligation, under Section 4.3.1 above, to contribute to the Homeowners Association 0.07 c.f.s. of its respective portion of the Mackay Creek Water Right shall be contingent upon IDWR recommending, and the SRBA court finding, that Buyer is entitled to use a full 0.70 c.f.s. of the Mackay Creek Water Right. To the extent that Buyer is adjudicated less than the full 0.70 c.f.s., in addition to the 0.07 c.f.s. Seller has committed to contribute of its portion of the Mackay Creek Water Right pursuant to Section 4.3.1, Seller shall contribute up to an additional 0.07 c.f.s. of its portion of the Mackay Creek Water right to the Homeowners Association. Nevertheless, to the extent that Buyer is adjudicated any amount over 0.63 c.f.s., Buyer shall contribute such amount, up to 0.07 c.f.s., to assist in the creation of the 0.14 c.f.s. domestic water right to be held by the Homeowners Association.

4.4 Further Agreements. Buyer and Seller further agree to execute such further or additional documents, and to take such other actions, as may be reasonably necessary or appropriate to effectuate the Settlement substantially in accordance with the terms set forth within Section 4.3, including but not limited to, the execution and delivery of any necessary water right conveyance and transfer documents, when requested by Seller.

4.5 Conveyance of Salmon River Water Right. The Property is part of a larger parcel of property commonly known as "Mackay Bar I." As the owner of Mackay Bar I, Seller has a water right from the Salmon River. This water right is designated by IDWR as Water Right No. 77-4049 and shall be referred to hereinafter as the "Salmon River Water Right." The Property shall be sold to Buyer with all of Seller's interest in the Salmon River Water Right. Buyer understands and agrees that as part of this Agreement and the transactions related hereto, Buyer shall not receive any other water rights or interests in water rights not specifically set forth in this Agreement, and that all other water rights held by Seller are specifically reserved by Seller.

4.6 Transfer of Certain Rights Under Reserved Interest Deed.

4.6.1 Reserved Interest Deed. As the owner of Mackay Bar I, Seller executed a National Wild and Scenic Rivers System Reserved Interest Deed with the United States of America, by and through the Forest Service, Department of Agriculture, dated October 12, 1994, and recorded in the real property records of Idaho County on October 12, 1994 as Instrument No. 376913 (the "Reserved Interest Deed"). Under the Reserved Interest Deed, Seller has the right to subdivide Mackay Bar I into three (3) parcels and to sell those parcels. This transaction constitutes Seller's first subdivision of Mackay Bar I. Seller also has the right under the Reserved Interest Deed to construct on Mackay Bar I three (3) accessory buildings or storage structures (each a "Storage Structure") and to construct one (1) livestock shelter ("Livestock Shelter") on the part of the Property that is commonly referred to as the "Meadow." The Reserved Interest Deed recognizes Seller's rights with respect to the construction of these new structures, while it imposes several restrictions on the manner of construction, the use and the maintenance of the new structures. The Reserved Interest Deed also reserves and recognizes Seller's rights to locate various other items on Mackay Bar I, some of these rights shall also be conveyed by Seller to Buyer with the Property.

4.6.2 Transfer of Certain Building Allowances. Seller shall convey to Buyer, together with the Property, the right to construct and maintain on the Property one Storage Structure and the Livestock Shelter.

4.6.3 Transfer of Certain Rights Pertaining to Agriculture and Livestock. Seller has certain rights under Part II(E) of the Reserved Interest Deed relating to agriculture and livestock. Seller shall convey to Buyer, together with the Property, the following:

4.6.3.1 The ability to maintain twenty-five (25) head on the Property, whether cows, horses, mules, ratites or llamas;

4.6.3.2 The ability to keep and raise a total of ten (10) poultry on the Property;

4.6.3.3 The ability to keep a combined total of four (4) dogs, cats, or other household pets within the residential areas of the Property;

4.6.3.4 The ability to grow hay and grain crops on five (5) acres of the Property for consumption by the livestock authorized to be maintained on the Property;

4.6.3.5 The ability to use one (1) acre of the Property for flower beds, gardens, and orchards;

4.6.4 Transfer of Right to Place Signs. Seller shall convey to Buyer, together with the Property, the rights set forth in Part IV(C)(1) of the Reserved Interest Deed regarding the placement of signs on the Property.

4.6.5 Reservation of all other Rights. Seller hereby expressly reserves all of the other rights, title and interests set forth in the Reserved Interest Deed that are not specifically conveyed to Buyer pursuant to this Agreement, including but not limited to, the right to further subdivide Mackay Bar I, to construct and maintain two (2) additional Storage Structures on the portion of Mackay Bar I retained by Seller, the right to store fuel in an above-ground fuel tank on the portion of Mackay Bar I retained by Seller for use on such property, and the right to construct and locate one (1) water storage tank on the portion of Mackay Bar I retained by Seller.

4.6.7 Compliance with Reserved Interest Deed and Indemnification. Buyer understands and acknowledges that those certain rights recognized and preserved under the Reserve Interest Deed and conveyed pursuant to this Agreement shall be subject to and governed by the terms and conditions set forth within the Reserved Interest Deed. Buyer hereby agrees, on behalf of itself and its successors and assigns, to observe the conditions, limitations and restrictions imposed by the Reserved Interest Deed, and not to take any actions or allow any actions to be taken, that would violate the terms and conditions of the Reserved Interest Deed. Buyer, and its successors and assigns, shall indemnify, defend and hold Seller and its affiliates, their successors and assigns, harmless from any and all losses, liabilities, damages, expenses or claims arising out of or otherwise in connection with Buyer's ownership of the Property and Buyer's compliance or non-compliance with the Reserved Interest Deed.

4.7 License. In order to allow Buyer to conduct due diligence, Seller hereby grants Buyer, its agents, employees and contractors, a license to enter the Property under the following terms and conditions ("License"):

4.7.1 The term of the License shall begin on the Effective Date and continue to the Closing, or the termination of this Agreement, whichever is earlier.

4.7.2 The rights to enter the Property under the License shall be for the limited purpose of physical inspections, conducting surveys, soil tests, engineering studies and environmental

studies, and any other tests or studies Buyer, in its sole discretion, deems advisable for its inspection of the Property.

4.7.3 Buyer shall indemnify, defend and hold Seller harmless from and against any and all claims, damages, liability, causes of action, judgments, expenses (including reasonable attorneys' fees and reasonable attorneys' fees on appeal) arising out of or in any way connected with the exercise of this License. Buyer shall repair any and all damage to the Property arising out of the exercise of this License and shall restore the Property to as good a condition as existed on the date immediately preceding the date of this Agreement.

4.7.4 Buyer agrees that any inspection, test or other study or analysis of the Property shall be performed at Buyer's expense and in strict accordance with applicable law.

4.7.5 Buyer shall have until the expiration of the Title Review Period (defined in Section 3.2 above) to conduct Buyer's general due diligence review of the Property subject to the license requirements of Section 4.7. Buyer's due diligence review of the Property shall include, without limitation, the inspection of the physical and environmental condition of the Property and the completion of any studies or reports desired by Buyer. All inspections and investigations of the Property shall be at Buyer's sole cost and expense, shall be undertaken solely at the behest of Buyer as contract vendee, not at the behest of Seller and shall be conducted in such a fashion as to not interfere with Seller's use of the Property and not give rise to any lien against the Property.

If prior to the expiration of the Title Review Period, Buyer disapproves the condition of the Property, Buyer shall have the right to terminate this Agreement by providing written notice to Seller, with a copy to the Closing Company, prior to the expiration of the Title Review Period, that Buyer has elected to terminate this Agreement.

4.8 Conveyance of Water Delivery Systems and Power Line.

4.8.1 Airstrip and Meadow Irrigation System Transferred with Property. The Property shall be sold to Buyer together with those certain irrigation pipelines commonly known as the two-inch (2"), three-inch (3") and four-inch (4") irrigation hand lines, the wheel irrigation line used to irrigate the Meadow, the Salmon River pump irrigation line (together, the "Irrigation Lines") and the river pump that pumps water from the Salmon River (the "River Pump"). The Irrigation Lines and the River Pump are used to irrigate the Airstrip and the Meadow and may be referred to hereafter collectively as the "Airstrip and Meadow Irrigation System."

4.8.2 Mackay Creek Water Delivery System Transferred with Property.

4.8.2.1 Mackay Creek Water Right and Delivery System. Seller owns a portion of the Mackay Creek Water Right, which is diverted from what is commonly known as "Mackay Creek," from a place of diversion located on United States Forrest Service land (the "Place of Diversion"). A water delivery system exists to deliver a portion of the water obtained from the Mackay Creek Water Right from the Place of Diversion to its place of use. This delivery system consists of two storage tanks and a pipeline that runs from the Place of Diversion, across the upper elevation of Mackay Bar I, under lot 16 of the Mackay Bar Subdivision, into and along the Meadow and into what is commonly referred to as "Mackay Bar II" (together, the "Mackay Creek Water Delivery System"). For the purposes of this Agreement, the Mackay Creek Water Delivery System does not include that certain pipeline that runs from the Mackay Creek Water Delivery System to what is commonly known as the "Ram House" on Mackay Bar I (the "Ram House Pipeline").

4.8.2.2 Mackay Creek Water Delivery System Transferred with Property. The Property shall be sold to Buyer together with the Mackay Creek Water Delivery System. The Mackay Creek Water Delivery System and the Airstrip and Meadow Irrigation System shall be referred to hereafter collectively, as the "Water Delivery Systems."

4.6.3 Power Line Transferred with Property. The Property shall be sold to Buyer together with that certain existing power line, and the equipment and fixtures related thereto (but not including any generator connected thereto that is located on Mackay Bar II), which power line runs from a power house located on Mackay Bar II, along and across the a dirt road located to the east of the Mackay Bar Subdivision, to a point to the northeast of lot 22 of the Mackay Bar Subdivision (together, the "Power Line"). The Power Line is connected to another power line, and the equipment and fixtures related thereto, that runs from a point on Mackay Bar I, which point is to the northeast of lot 22 of the Mackay Bar Subdivision, to a cabin located on Mackay Bar I that is commonly known as the "Ram House" (together, the "Ram House Power Line"), which is not being conveyed by Seller to Buyer as a part of this transaction.

4.8.3 Transfer of the Water Delivery Systems and Power Line Pursuant to Separate Bill of Sale. The conveyance of the Water Delivery Systems and the Power Line to the Buyer shall be pursuant to a separate Bill of Sale substantially in the form of the Bill of Sale attached hereto as Exhibit C ("Bill of Sale").

4.8.4 Property Retained by Seller. All other property located on or pertaining to Seller's property or the Property, that is not specifically conveyed within this Agreement or the Bill of Sale, including, but not limited to, the Ram House Pipeline and the Ram House Power Line, is specially retained by Seller.

4.8.5 As Is, Where Is. Buyer acknowledges that the transaction contemplated within this Section 4.8 is being made solely upon the result of Buyer's own inspections and examination of the Water Delivery Systems and the Power Line and not in reliance upon any statements or representations or warranties by Seller or Seller's agents and representatives as to the condition or suitability for any intended use of the Water Delivery Systems or the Power Line by Buyer. Buyer acknowledges that Seller or Seller's agents and representatives have made no representations of any material fact concerning the Water Delivery Systems or the Power Line; that Buyer has had adequate opportunity to inspect and investigate the Water Delivery Systems and the Power Line; that Buyer has made a thorough independent examination and inspection of the Water Delivery Systems and the Power Line and is relying solely upon Buyer's own examination and inspection of the Water Delivery Systems and the Power Line; and that Buyer is acquiring the Water Delivery Systems and the Power Line "AS IS, WHERE IS." The Water Delivery Systems and the Power Line shall be conveyed at Closing by Seller "AS IS, WHERE IS," and Buyer accepts the Water Delivery Systems and the Power Line in their condition as of the Closing Date with all faults, including both latent and patent defects.

Notwithstanding anything in this Agreement to the contrary, Buyer assumes the risk of and agrees to defend, indemnify and hold Seller harmless from any damages, costs, liabilities, expenses, or demands of whatsoever nature or source for any defect, latent or obvious, discovered or undiscovered in the Water Delivery Systems, if any.

5. CLOSING AND RELATED MATTERS.

5.1 Closing Date. The closing of the transaction contemplated within this Agreement (the "Closing") shall occur through the Boise offices of Alliance Title & Escrow Corporation (the "Closing Company") on or before December 10, 2007 (the "Closing Date").

5.2 Closing Documents Delivered by Seller. On or before the Closing Date, Seller will deliver in escrow with the Closing Company all instruments and documents necessary to complete the sale in accordance with this Agreement, including, but not limited to:

- a. the Deed, duly executed by Seller and acknowledged; and
- b. the Bill of Sale, executed by Seller, and such other good and sufficient instruments and documents of conveyance and transfer, in a form reasonably satisfactory to Seller and Buyer and their counsel, as shall be necessary and effective to sell and transfer to Buyer all of Seller's right, title and interest in and to the Water Delivery Systems;
- c. the Transaction Documents, duly executed by Seller and acknowledged where necessary.

5.3 Documents and Funds to be Delivered by Buyer. On or before the Closing Date, Buyer will deliver, or have delivered, in escrow with the Closing Company all instruments and documents necessary to complete the sale in accordance with this Agreement, including, but not limited to:

- a. the Promissory Note, duly executed by Buyer;
- b. the Deed of Trust, duly executed by Buyer and acknowledged; and
- c. the Transaction Documents, duly executed by Buyer or any entity owned or managed by Buyer, and acknowledged where necessary.

5.4 Closing Costs and Expenses. The cost of the Closing Company's closing fees and recording fees relating to the transaction contemplated herein shall be equally divided between Seller and Buyer. All other expenses not specifically referenced in this Agreement and incurred by Seller or Buyer with respect to this transaction, including all fees and expenses of agents, representatives, counsel, and accountants, shall be borne and paid exclusively by the party incurring the same, without reimbursement.

5.5 Possession. Possession of the Property shall be delivered to Buyer on the Closing Date.

5.6 Risk of Loss, Condemnation. Risk of loss or damage to the Property shall be borne by Seller until the Closing Date.

If the Property is or becomes the subject of any condemnation proceeding prior to closing, Buyer may, at its option, terminate this Agreement by giving notice of such termination to Seller on or before the Closing Date, and upon such termination this Agreement shall be of no further force or effect, and the Earnest Money shall be returned to Buyer; provided, however, that Buyer may elect to purchase the Property, in which case the total purchase price shall be reduced by the total of any condemnation award received by Seller at or prior to closing. On closing, Seller shall assign to Buyer all Seller's rights in and to any future condemnation awards or other proceeds payable or to become payable by reason of any taking. Seller agrees to notify Buyer of eminent domain proceedings within five (5) days after Seller learns thereof.

5.7 Prorations. Ad valorem and similar taxes with respect to the Property, utility charges and other expenses and rents with respect to the Property shall be prorated as of the Closing Date.

6. **ADDITIONAL SECURITY.** As stated in Section 2 above, the Purchase Price shall be paid pursuant to the Promissory Note, which shall be secured by the Deed of Trust. As additional security, Buyer agrees that it shall not sell, transfer, convey or encumber lots 1 and 2 of the Mackay Bar Subdivision, legally described on Exhibit D, attached hereto and incorporated herein by this reference ("Lots 1 and 2"), until the Purchase Price, including the entire principal and any accrued interest owed pursuant to the Promissory Note, has been paid in full. Buyer acknowledges and agrees that upon Closing, the Memorandum of Agreement attached hereto as Exhibit E, regarding Buyer's agreement relating to Lots 1 and 2 under Section 6 of this Agreement (the "Memorandum of Agreement"), shall be recorded against Lots 1 and 2 in the real property records of Idaho County.

7. **BROKERAGE.** Both Seller and Buyer attest they have not used a real estate broker in this transaction. Seller agrees to indemnify, defend and hold Buyer harmless from and against any and all liabilities, demands, claims, actions or causes of action, losses, damages, costs and expenses (including reasonable attorneys' fees) sustained or incurred by Buyer and resulting from brokerage commissions asserted by any party as a result of dealings by Seller claimed to give rise to such brokerage commission. Buyer agrees to indemnify, defend, and hold Seller harmless from and against any and all liabilities, demands, claims, actions or causes of action, losses, damages, costs and expenses (including reasonable attorneys' fees) sustained or incurred by Seller and resulting from brokerage commissions asserted by any other party as a result of dealings by Buyer claimed to give rise to such brokerage commission.

8. **NOTICES.** Any notice under this Agreement shall be in writing and be delivered in person or by public or private courier service (so long as such services provide written confirmation of delivery) (including U.S. Postal Service Express Mail) or certified mail, return receipt requested, or by facsimile. Any notice given by registered or certified mail shall be sent with return receipt requested. Any notice given by facsimile shall be verified by confirmation. All notices shall be addressed to the parties at the addresses contained herein or at such other addresses as the parties may from time to time direct in writing. Any notice shall be deemed to have been given on (a) actual delivery or refusal, (b) the day of mailing by registered or certified mail, or (c) the day facsimile delivery is verified.

If to Seller:

Mackay Bar Corporation
P.O. Box 7968
380 E. Parkcenter Blvd., Ste. 230
Boise, Idaho 83707
Attn: Yvonne Goundry
Fax: 208-336-0153

with a copy to:

Givens Pursley LLP
601 W. Bannock
P. O. Box 2720
Boise, Idaho 83701
Attn: L. Edward Miller
Fax: (208) 388-1300

If to Buyer:

Kenneth and Andrea Cameron
HC 83, Box 8010
Cascade, Idaho 83611
Fax: 208- ADUE

9. **BINDING EFFECT.** This Agreement shall be binding upon and shall inure to the benefit of the Parties, and their respective heirs, personal representatives, successors and assigns.

10. **COUNTERPARTS.** This Agreement may be executed in counterparts, each of which shall constitute an original, but all together shall constitute one and the same Agreement.

11. **INTERPRETATION.** All Parties have been represented by counsel or had the opportunity to be represented by counsel in the course of the negotiations for and the preparation of this Agreement; accordingly, in all cases, the language of this Agreement will be construed simply, according to its fair meaning, and not strictly for or against any Party.

12. **SURVIVAL OF TERMS.** The terms, provisions, warranties, covenants and indemnities shall survive the closing and delivery of the Deed, and this Agreement shall not be merged therein, but shall remain binding upon and for the Parties until fully observed, kept or performed.

13. **ENTIRE AGREEMENT.** This Agreement, embodies the entire agreement between the Parties with respect to the subject matter hereof. No extension, change, modification or amendment to or of this Agreement of any kind whatsoever shall be made or claimed by Seller or Buyer, and no notice of any extension, change, modification or amendment made or claimed by Seller or Buyer shall have any force or effect whatsoever unless the same shall be endorsed in writing and be signed by the Party against which the enforcement of such extension, change, modification or amendment is sought, and then only to the extent set forth in such instrument.

14. **CAPTIONS.** The captions at the beginning of the several sections, respectively, are for convenience in locating the context, but are not part of the text.

15. **SEVERABILITY.** In the event any term of provisions of this Agreement shall be held illegal, invalid or unenforceable or inoperative as a matter of law, the remaining terms and provisions of this Agreement shall not be affected thereby, but each such term and provision shall be valid and shall remain in full force and effect.

16. **GOVERNING LAW.** This Agreement shall be governed by the laws of the State of Idaho, as an agreement to be performed in the State of Idaho.

17. **REMEDIES.** In the event of a breach hereunder by any Party, the non-breaching Parties shall have all remedies available at law or in equity, including injunctive or other equitable relief. In any suit, action or appeal therefrom to enforce or interpret this Agreement, the prevailing Party shall be entitled to recover its costs incurred therein, including reasonable attorneys' fees and disbursements, and also including reasonable attorneys' fees and costs associated with any appeal of a judgment. The prevailing Party will be that Party who was awarded a judgment as a result of trial or arbitration, or who receives a payment of money from the other Party in settlement of claims asserted by that Party.

In the event that Buyer fails to close this Agreement, in addition to any remedies available to Seller, Buyer must provide to Seller all surveys, soil tests, engineering studies, environmental studies and any other such information developed or compiled during Buyer's inspections and studies of the Property. This shall not be deemed an election of remedies if Seller accepts these materials from Buyer. This does not relieve Buyer of Buyer's absolute and unconditional obligation to perform in strict accordance with the terms of this Agreement.

18. **ASSIGNMENT.** Buyer may not assign its rights hereunder to any person, trust, partnership, limited liability company, or other entity without the consent or approval of Seller. Subject to such limitation, this Agreement will be binding upon and inure to the benefit of the parties, their successors, and assigns. In the event Seller consents to an assignment, in its sole discretion, Buyer shall not be relieved of its obligations under the terms of this Agreement.

19. **WAIVER.** Waiver of performance of any provision of this Agreement shall not be a waiver of, nor prejudice the party's rights otherwise to require performance of the same provision or any other provision.

20. **LIKE KIND EXCHANGE.** Buyer and Seller may elect to effect an exchange which shall qualify for tax deferral under Internal Revenue Code Section 1031 and, in such event, both Buyer and Seller agree to reasonably cooperate with facilitating such exchanges, provided that such exchanges shall not delay the Closing and that no additional costs shall be unreasonably incurred by either Party toward the other in effecting such exchange. Neither party is required to acquire any real property other than the real property that is the subject of the Agreement. In the event, either Buyer or Seller is unable to effect a 1031 tax deferred exchange, neither Party shall be excused from Closing this transaction.

21. **AUTHORITY.** The Parties, and each person signing on behalf of the Parties, represent and warrant they have full power and authority to execute this Agreement and to perform their obligations hereunto, and all necessary actions to authorize this transaction have been taken.

22. **FURTHER ACTS.** In addition to the acts recited herein and contemplated to be performed, the Parties hereby agree to perform, execute and/or deliver or cause to be performed, executed and/or delivered any and all such further acts, deeds and assurances as any Party hereto may reasonably require to consummate the transactions contemplated hereunder.

23. **NO RECORDING.** The Parties acknowledge that this Agreement and their letter of intent shall not be recorded by either of the Parties. Buyer expressly waives its right to file a *lis pendens* action in any action relating to this Agreement.

24. **TIME OF THE ESSENCE.** Time is of the essence in this Agreement.

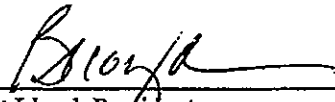
25. **JOINT AND SEVERAL LIABILITY.** In the event any Party hereto is composed of more than one (1) person or entity, the obligations of such Party shall be joint and several.

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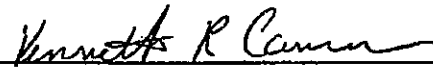
IN WITNESS WHEREOF, the undersigned have duly executed this Agreement effective as of the day and year first set forth above.

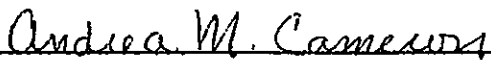
SELLER:

MACKAY BAR CORPORTION, an Idaho corporation

By: 
Brent Lloyd, President

BUYER:


Kenneth R. Cameron


Andrea M. Cameron

Exhibits

Exhibit A – Legal Description of Property

Exhibit B – Deed

Exhibit C – Bill of Sale

Exhibit D – Legal Description of Lots 1 and 2 of Mackay Bar Subdivision

Exhibit E – Memorandum of Agreement

EXHIBIT A

Legal Description of the Property

**PROPERTY DESCRIPTION
PARCEL B**

A parcel of land lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, and being a portion of H.E.S. No. 537, also known as Salmon River Sportsman's Camps, Inc., as recorded in Book 3, Page 6, records of Idaho County, Idaho, said parcel being more particularly described as follows:

Commencing at a found Brass Cap marking Corner No. 1 of said H.E.S. No. 537 which is also Corner No. 2 of Tract 37, said corner also marking a point along the easterly meander line of the Salmon River and lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, said Brass Cap bears S.68°49'31"W. 698.54 feet (formerly S.68°49'W. 698.94 feet) from a found Brass Cap marking Corner No. 6 of said H.E.S. No. 537, said Brass Cap also bears S.06°56'44"W. 2172.52 feet from a found Brass Cap marking Corner No. 2 of said H.E.S. No. 537, said Brass Cap also marking the REAL POINT OF BEGINNING;

thence along the said easterly meander line of the Salmon River the following courses and distances:

N.24°53'37"W. 319.93 feet (formerly N.25°06'W. 320.10 feet) to a point;

thence N.11°21'04"E. 639.32 feet (formerly N.11°10'E. 638.22 feet) to a point;

thence N.13°45'45"E. 745.86 feet (formerly N.13°35'E. 742.50 feet) to a point;

thence N.08°33'19"E. 457.43 feet (formerly N.08°32'E. 456.72 feet) to a point;

thence N.22°33'15"E. 67.97 feet (formerly N.22°02'E. 67.98 feet) to found Brass Cap marking said Corner No. 2 of H.E.S. No. 537;

thence leaving the said easterly meander line of the Salmon River, S.83°46'30"E. (formerly S.83°51'E.) 285.21 feet to a set 1/2" iron pin;

thence S.49°43'51"W. 139.62 feet to a set 1/2" iron pin;

thence S.43°09'25"W. 85.35 feet to a set 1/2" iron pin;

thence S.24°22'06"W. 284.75 feet to a set 1/2" iron pin;

thence S.10°12'30"E. 101.21 feet to a set 1/2" iron pin;

thence S.36°06'51"E. 153.52 feet to a set 1/2" iron pin lying along the northerly right of way of and existing 10 foot wide roadway easement, as recorded under Instrument Numbers 450842 and 450846, records of Idaho County, Idaho and also marking a point of curve to the right;

thence along said northerly right of way of the existing 10 foot wide roadway easement, the following courses and distances:

along said curve to the right a distance of 100.00 feet, said curve having a delta of 28°48'44", a radius of 198.86 feet, tangents of 51.08 feet and a long chord of 98.95 feet which bears S.22°22'00"E. to a set 1/2" iron pin marking a point of reverse curve to the left;

thence along said reverse curve to the left a distance of 193.02 feet, said curve having a delta of 15°13'03", a radius of 726.74 feet, tangents of 97.08 feet and a long chord of 192.45 feet which bears S.15°34'09"E. to a set 1/2" iron pin marking a point of reverse curve the right;

thence along said reverse curve to the right a distance of 60.96 feet, said curve having a delta of 13°01'47", a radius of 268.04 feet, tangents of 30.61 feet and a long chord of 60.82 feet which bears S.16°39'47"E. to a set 1/2" iron pin marking the point of ending of said curve;

thence leaving said northerly right of way of the existing 10 foot wide roadway easement, N.71°45'29"E. 40.59 feet to a set 1/2" iron pin;

thence S.06°39'40"W. 200.08 feet to a set 1/2" iron pin lying along the said northerly right of way of the existing 10 foot wide roadway easement;

thence along said northerly right of way of the existing 10 foot wide roadway easement, the following courses and distances:

S.08°32'01"W. 52.17 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 19.10 feet, said curve having a delta of 8°33'37", a radius of 127.82 feet, tangents of 9.57 feet and a long chord of 19.08 feet which bears S.04°15'13"W. to the point of ending of said curve;

thence S.00°04'40"E. 62.40 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 140.13 feet, said curve having a delta of 22°54'53", a radius of 350.38 feet, tangents of 71.01 feet and a long chord of 139.20 feet which bears S.11°22'47"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.22°50'13"W. 36.36 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 29.27 feet, said curve having a delta of 7°49'52", a radius of 214.15 feet, tangents of 14.66 feet and a long chord of 29.25 feet which bears S.18°56'15"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.15°00'21"W. 9.93 feet to a point;

thence S.10°43'31"W. 7.75 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 40.51 feet, said curve having a delta of 6°15'43", a radius of 370.63 feet, tangents of 20.27 feet and a long chord of 40.49 feet which bears S.13°51'22"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.16°59'14"W. 33.42 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 80.90 feet, said curve having a delta of 17°20'02", a radius of 267.41 feet, tangents of 40.76 feet and a long chord of 80.59 feet which bears S.25°39'15"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.34°19'16"W. 26.23 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 97.88 feet, said curve having a delta of 15°23'08", a radius of 364.52 feet, tangents of 49.24 feet and a long chord of 97.59 feet which bears S.26°37'42"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.18°54'33"W. 63.84 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 38.19 feet, said curve having a delta of 17°15'36", a radius of 126.78 feet, tangents of 19.24 feet and a long chord of 38.05 feet which bears S.10°16'44"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.01°38'56"W. 10.67 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance 71.07 feet, said curve having a delta of 25°36'18", a radius of 159.02 feet, tangents of 36.14 feet and a long chord of 70.48 feet which bears S.14°27'05"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.27°15'14"W. 46.58 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 17.47 feet, said curve having a delta of 7°54'27", a radius of 126.61 feet, tangents of 8.75 feet and a long chord of 17.46 feet which bears S.31°12'28"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.70°58'07"E. 60.11 feet to a found Brass Cap marking Corner No. 1 of said Tract 37;

thence S.68°49'31"W. (formerly S.68°49'W.) 320.00 feet to the point of beginning, containing 16.55 acres, more or less.

ALSO SAVE AND EXCEPT:

A parcel of land being all of Lots 1 through Lot 22, Salmon River Sportsmans' Camps, Inc., as recorded in Book 3, Page 6, as records of Idaho County, Idaho and lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, said parcel being more particularly described as follows:

Commencing at a found Brass Cap marking Corner No. 1 of said H.E.S. No. 537 which is also Corner No. 2 of Tract 37, both lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, said Brass Cap bears S.68°49'31"W. 698.54 feet (formerly S.68°49'W. 698.94 feet) from a found Brass Cap marking Corner No. 6 of said H.E.S. No. 537, said Brass Cap also bears S.06°56'44"W. 2172.52 feet from a found Brass Cap marking Corner No. 2 of said H.E.S. No. 537; thence N.68°49'31"E. (formerly N.68°49'E.) 320.00 feet to a found Brass Cap marking Corner No. 1 of said Tract 37; thence N.70°58'07"W. 92.59 feet to a found 1/2" iron pin marking the SE Corner of said Lot 1, Salmon River Sportsmans' Camps, Inc., said pin also marking the REAL POINT OF BEGINNING;

thence N.68°13'24"W. 59.94 feet along the southerly boundary of said Lot 1, Salmon River Sportsmans' Camps, Inc. to a found 1/2" iron pin marking the SW Corner of said Lot 1, Salmon River Sportsmans' Camps, Inc.;

thence along the westerly boundary of said Lots 1 through 22, Salmon River Sportsmans' Camp, Inc. the following courses and distances:

N.21°45'48"E. 359.84 feet to a found 1/2" iron pin marking the SW Corner of said Lot 7, Salmon River Sportsmans' Camps, Inc.;

thence N.14°05'38"E. 473.16 feet to a set 1/2" iron pin marking the SW Corner of said Lot 15, Salmon River Sportsmans' Camps, Inc.;

thence N.09°32'25"W. 480.00 feet to a found 1/2" iron pin marking the NW Corner of said Lot 22, Salmon River Sportsmans' Camps, Inc.;

thence leaving the said westerly boundary of Lots 1 through 22, Salmon River Sportsmans' Camp, Inc., N.80°29'12"E. 60.00 feet along the northerly boundary of said Lot 22, Salmon River Sportsmans' Camps, Inc. to a found 1/2" iron pin marking the NE Corner of said Lot 22, Sportsmans' Camps, Inc.;

thence along the easterly boundary of said Lots 1 through 22, Salmon River Sportsmans' Camp, Inc. the following courses and distances:

S.09°32'25"E. 479.80 feet to a found 1/2" iron pin marking the SE Corner of said Lot 15, Salmon River Sportsmans' Camps, Inc.;

thence S.13°35'11"W. 505.23 feet to a found 1/2" iron pin marking the SE Corner of said Lot 7, Salmon River Sportsmans' Camps, Inc.;

thence S.21°45'22"W. 360.00 feet to the point of beginning, containing 1.64 acres, more or less.

PARCEL B CONTAINS 14.91 ACRES, MORE OR LESS.

SUBJECT TO AND/OR TOGETHER WITH:
Any easements or rights of way of record or in use.

EXHIBIT B

When recorded, please return to:

Givens Pursley LLP
Attention: Jeremy G. Ladle
601 West Bannock Street
Boise, Idaho 83702

SPECIAL WARRANTY DEED

FOR VALUE RECEIVED, the receipt and sufficiency of which is hereby acknowledged, MACKAY BAR CORPORATION, an Idaho corporation (the "Grantor"), whose address is P.O. Box 7968, 380 E. Parkcenter Blvd., Ste. 230, Boise, Idaho 83707, does hereby grant, bargain, sell, and convey unto KENNETH R. CAMERON and ANDREA M. CAMERON, husband and wife, whose address is HC 83, Box 8010, Cascade, Idaho 83611 (the "Grantee"), all of Grantor's right, title and interest in and to that certain real property located in Idaho County, Idaho, legally described on Exhibit A, attached hereto and incorporated herein (the "Property").

TO HAVE AND TO HOLD the Property, with its appurtenances, except as reserved herein, unto Grantee, and Grantee's successors and assigns forever. Together with: (a) all of Grantor's interest in the Salmon River Water Right, designated by the Idaho Department of Water Resources as Water Right No. 77-4049 (the "Salmon River Water Right"), with Grantor expressly reserving all of Grantor's right, title and interest in any other water rights appurtenant to the Property or held by Grantor, and not specifically conveyed herein, and (b) the right to construct and maintain one (1) storage structure on the Property and one (1) livestock shelter on the Meadow portion of the Property, under the terms and conditions set forth in the Transfer and Assignment of Certain Building Allowances set forth in Exhibit B, attached hereto and incorporated herein by this reference, with Grantor expressly reserving all other rights and interests reserved or set forth in that certain National Wild and Scenic Rivers System Reserved Interest Deed, recorded in the real property records of Idaho County on October 12, 1994 as Instrument No. 376913 (the "Reserved Interest Deed").

Grantor does hereby covenant to and with Grantee, that the Grantor is the owner in fee simple of the Property, that the Property is free from all encumbrances created or suffered by Grantor, except those made, suffered or done by Grantee, and except (a) general taxes and assessments, including utility assessments for the current year, which are not yet due and payable, and will be prorated between Grantor and Grantee as of the date of the execution of this Special Warranty Deed ("Deed"); (b) any easements, restrictions and conditions for the Property that may be determined by an inspection of the Property; and (c) the permitted exceptions set forth on Exhibit C to this Deed, and that Grantor will warrant and defend the same forever from all other lawful claims. By accepting this Deed, and subject to the covenants and warranties contained herein, Grantee acknowledges and understands that Grantee is accepting the Property from Grantor in an "As-Is" condition with all faults, including both latent and patent defects.

[end of text]

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EXHIBIT B TO PURCHASE AND SALE AGREEMENT - 18
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IN WITNESS WHEREOF, Grantor has caused its name to be hereunto subscribed this ____ day of _____, 2007.

GRANTOR:

MACKAY BAR CORPORATION, an Idaho corporation

By: _____
Brent Lloyd, President

State of Idaho)
 S.S.
County of _____)

On this ____ day of _____, in the year of 2007, before me _____, a notary public, personally appeared BRENT LLOYD, known or identified to me to be the President of the corporation that executed the instrument or the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

Notary Public for Idaho
Residing at _____
My Commission expires _____

ACCEPTANCE BY GRANTEE:

Grantee, for itself and its successors and assigns, hereby accepts this Special Warranty Deed and agrees to the terms of the Transfer and Assignment of Certain Building Allowances set forth on Exhibit B, which are incorporated herein by this reference.

Kenneth R. Cameron

Andrea M. Cameron

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STATE OF _____)
) ss.
County of _____)

On this _____ day of _____, in the year of 2007, before me _____,
a notary public, personally appeared Kenneth R. Cameron and Andrea M. Cameron, husband and wife,
known or identified to me to be the persons whose names are subscribed to the within instrument, and
acknowledged to me that they executed the same.

Notary Public for Idaho
Residing at _____
My Commission expires _____

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EXHIBIT B TO PURCHASE AND SALE AGREEMENT - 20
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Exhibit A

Legal Description of the Property

[attached]

SPECIAL WARRANTY DEED – EXHIBIT A
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EXHIBIT B TO PURCHASE AND SALE AGREEMENT - 21
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Exhibit B

TRANSFER AND ASSIGNMENT AGREEMENT

This Transfer and Assignment Agreement ("Transfer and Assignment") is entered into by and between Grantor and Grantee, as evidenced by their signatures on the above Special Warranty Deed (the "Deed") and is made a part of the Deed. The capitalized terms that are not defined herein shall have the same meaning as set forth above in the Deed.

RECITALS

1. The Property is part of a larger parcel of property commonly referred to as "Mackay Bar I." As the owner of Mackay Bar I, on October 12, 1994, Grantor executed the Reserved Interest Deed with the Forest Service, Department of Agriculture.
2. Under the Reserved Interest Deed, Grantor has the right to subdivide Mackay Bar I into three (3) parcels and to sell those parcels. Grantor believes that the conveyance of the Property to Grantee is the first subdivision and conveyance of part of Mackay Bar I.
3. Under the Reserved Interest Deed, Grantor has the right to construct on Mackay Bar I three (3) accessory buildings or storage structures (each a "Storage Structure"), and to construct one (1) livestock shelter in what is commonly referred to as the "Meadow" (the "Livestock Shelter").
4. The Reserved Interest Deed reserves various other rights to Grantor.
5. As part of Grantee's purchase of the Property, Grantor and Grantee have agreed that Grantor will transfer and convey to Grantee one (1) of Grantor's three (3) building allowances for the construction and maintenance of a Storage Structure on the Property, Grantor's only building allowance for the construction and maintenance of the Livestock Shelter on the Meadow portion of the Property, and various other rights.

TRANSFER AND ASSIGNMENT

NOW THEREFORE, in consideration of the above recitals, which are incorporated below, the mutual covenants contained herein, in the related transaction documents and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor and Grantee agree as follows:

1. Transfer and Assignment of Building Allowances. Grantor hereby conveys, assigns, sets over and transfers to Grantee, one (1), and only one (1), of Grantor's three (3) building allowances for the construction and maintenance of a Storage Structure on the Property and Grantor's only building allowance for the construction and maintenance of the Livestock Shelter on the Meadow portion of the Property, with such building allowances being subject to the terms and conditions sets forth in the Reserved Interest Deed.
2. Transfer and Assignment of Rights Pertaining to Agriculture and Livestock. Grantor hereby conveys, assigns, sets over and transfers to Grantee, the following rights under Part II(E) of the Reserved Interest Deed relating to agriculture and livestock:

SPECIAL WARRANTY DEED – EXHIBIT B
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2.1.1 The ability to maintain twenty-five (25) head on the Property, whether cows, horses, mules, ratites or llamas;

2.1.2 The ability to keep and raise a total of ten (10) poultry on the Property;

2.1.3 The ability to keep a combined total of four (4) dogs, cats, or other household pets within the residential areas of the Property;

2.1.4 The ability to grow hay and grain crops on five (5) acres of the Property for consumption by the livestock authorized to be maintained on the Property;

2.1.5 The ability to use one (1) acre of the Property for flower beds, gardens, and orchards;

3. Transfer of Right to Place Signs. Grantor shall convey to Grantee, together with the Property, the rights set forth in Part IV(C)(1) of the Reserved Interest Deed regarding the placement of signs on the Property.

4. Assumption of Obligations, Conditions and Covenants. Grantee, its successors and assigns, hereby assumes the performance of all terms, covenants, obligations and conditions imposed upon Grantor by the Reserved Interest Deed, both with respect to the Property in general and with respect to the building allowances and rights transferred by this Transfer and Assignment.

5. Reservation of all other Allowances and Rights. Grantor expressly reserves all other rights, allowances, title and interests set forth in the Reserved Interest Deed that are not specifically transferred and assigned by Grantor pursuant to this Transfer and Assignment, including but not limited to, the right to further subdivide Mackay Bar I, to construct and maintain two (2) additional Storage Structures on the portion of Mackay Bar I retained by Grantor, the right to store fuel in an above-ground fuel tank on the portion of Mackay Bar I retained by Grantor for use on such property, and the right to construct and locate one (1) water storage tank on the portion of Mackay Bar I retained by Grantor. Grantee acknowledges that all other rights, allowances, title and interests set forth in the Reserved Interest Deed that are not specifically transferred and assigned by Grantor pursuant to this Transfer and Assignment are reserved by Grantor.

6. Indemnity. Grantee, on behalf of itself and its successors and assigns, agrees not to take any action or to allow any actions to be taken on the Property that would violate the terms and conditions of the Reserved Interest Deed or that would prevent Grantor from exercising any of its rights or complying with any of its obligations under the Reserved Interest Deed. Furthermore, Grantee, its successors or assigns, shall indemnify, defend and hold Grantor, its successors or assigns, harmless from any and all losses, liabilities, damages, expenses or claims arising out of or otherwise in connection with the compliance or non-compliance by Grantee, or Grantee's successors or assigns, with the terms and conditions of the Reserved Interest Deed after the date hereof.

7. Remedies. In the event of a breach hereunder by any party, the non-breaching party shall have all remedies available at law or in equity, including injunctive or other equitable relief. In any suit, action or appeal therefrom to enforce or interpret this Transfer and Assignment, the prevailing party shall be entitled to recover its costs incurred therein, including reasonable attorneys' fees and disbursements, and also including reasonable attorneys' fees and costs associated with any appeal of a judgment. The

SPECIAL WARRANTY DEED – EXHIBIT B

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prevailing party will be that party who was awarded a judgment as a result of trial or arbitration, or who receives a payment of money from the other party in settlement of claims asserted by that party.

8. Governing law. This Transfer and Assignment shall be governed by and construed in accordance with the laws of the state of Idaho, without giving effect to the conflict of law rules and principles of said state.

9. Successors Bound by Transfer and Assignment. The heirs, executors, administrators, successors and assigns of the parties hereto acknowledge and accept the terms of this Transfer and Assignment by accepting a right, title or interest in the Property and shall be bound by this Transfer and Assignment.

10. Captions. The marginal headings or titles to the sections and paragraphs of this Transfer and Assignment and the title of this instrument are not part of the Transfer and Assignment but are inserted for convenience only and shall have no effect upon the construction or interpretation of any part of this Transfer and Assignment.

11. Amendments. No provision of this Transfer and Assignment may be amended, changed or waived except by a written instrument signed by both Grantor and Grantee (or, in the case of a waiver, by the party against whom enforcement of the waiver is sought).

12. Further Acts. Each party, upon the request of the other, agrees to perform such further acts and to execute and deliver such other documents as are reasonably necessary to carry out the provisions of this Transfer and Assignment.

13. Survival of Terms. The terms, provisions, warranties, covenants and indemnities shall survive the closing and delivery of the Deed, and this Transfer and Assignment shall not be merged therein, but shall remain binding upon and for the parties until fully observed, kept or performed.

SPECIAL WARRANTY DEED -- EXHIBIT B
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Exhibit C

Permitted Exceptions

[attached]

SPECIAL WARRANTY DEED – EXHIBIT C
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EXHIBIT B TO PURCHASE AND SALE AGREEMENT - 25
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EXHIBIT C

BILL OF SALE

THIS BILL OF SALE is made this ____ day of _____, 2007 (the "Effective Date"), by and between Mackay Bar Corporation, an Idaho corporation ("Seller"), and Kenneth R. Cameron and Andrea M. Cameron, husband and wife (referred to hereafter collectively as, the "Buyer").

WHEREAS, Seller and Buyer are parties to that certain Real Estate Purchase and Sale Agreement, dated the ____ day of _____, 2007 (the "Purchase Agreement").

WHEREAS, Seller owns the Water Delivery Systems (as defined below) that Seller has used to provide water to the real property that Seller is selling to Buyer by way of the Purchase Agreement.

WHEREAS, pursuant to Section 4.6 of the Purchase Agreement, Seller has agreed to transfer to Buyer the Water Delivery Systems.

WHEREAS, Seller owns that existing power line and the equipment and fixtures related thereto (but not including any generator connected thereto which is located on what is commonly known as "Mackay Bar II"), which runs from a power house located on Mackay Bar II, along and across the a dirt road located to the east of what is commonly known as the "Mackay Bar Subdivision," to a point to the northeast of lot 22 of the Mackay Bar Subdivision (together, the "Power Line").

WHEREAS, the Power Line is connected to another power line, and the equipment and fixtures related thereto, that runs from a point on what is commonly known as "Mackay Bar I," which point is to the northeast of lot 22 of the Mackay Bar Subdivision, to a cabin located on Mackay Bar I that is commonly known as the "Ram House" (together, the "Ram House Power Line").

WHEREAS, as a part of the transaction related to the Purchase Agreement, Seller desires to transfer and Buyer desires to obtain, the Power Line.

NOW THEREFORE, Seller, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby bargain, sell, convey, transfer and deliver unto Buyer, its successors and assigns, forever, all of Seller's right, title and interest in and to the following described property of Seller (hereafter the "Assets"):

- (a) Those certain irrigation pipelines commonly known as the two-inch (2"), three-inch (3") and four-inch (4") irrigation hand lines, the wheel irrigation line used to irrigate the Meadow, the Salmon River pump irrigation line (together, the "Irrigation Lines"), and the river pump that pumps water from the Salmon River (the "River Pump"). The Irrigation Lines and the River Pump shall be referred to hereafter collectively as the "Airstrip and Meadow Irrigation System."
- (b) That certain water delivery system for the Mackay Creek Water Right (defined in the Purchase Agreement), which consists of two storage tanks and a pipeline that runs from a place of diversion on United States Forrest Service land, across the upper elevation of Mackay Bar I, under lot 16 of the Mackay Bar Subdivision, into and along the Mackay Bar Subdivision and into Mackay Bar II (together, the "Mackay Creek Water Delivery System"). For the purposes of this Bill of Sale, the Mackay Creek Water Delivery System does not include that certain pipeline that runs from the Mackay Creek Water Delivery System to the

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Ram House (the "Ram House Pipeline"). The Airstrip and Meadow Irrigation System and the Mackay Creek Water Delivery System shall be referred to herein collectively as the "Water Delivery Systems."

(c) The Power Line.

The following are specifically excluded from the definition of the term Assets and are retained by Seller: (i) the Ram House Pipeline, (ii) the Ram House Power Line, and (iii) all other personal property located on Seller's property or the real property being conveyed pursuant to the Purchase Agreement, that is not specifically conveyed within this Bill of Sale.

NO WARRANTIES OR REPRESENTATIONS OF ANY KIND OR CHARACTER, EITHER EXPRESS OR IMPLIED, ARE MADE BY SELLER OR MAY BE RELIED UPON BY BUYER WITH RESPECT TO THE ASSETS, INCLUDING WITHOUT LIMITATION: (A) ANY IMPLIED OR EXPRESS WARRANTY OF MERCHANTABILITY, (B) ANY IMPLIED OR EXPRESS WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, OR (C) ANY IMPLIED OR EXPRESS WARRANTY REGARDING DEFECTS, WHETHER KNOWN OR UNKNOWN, WITH RESPECT TO THE ASSETS.

In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

From and after the date hereof, the Seller shall execute, acknowledge and deliver any further deeds, assignments, conveyances and other assurances, documents and instruments of transfer reasonably requested by Buyer and its successors and assigns for the purpose of assigning, transferring, granting, conveying and confirming the Assets to Buyer.

This Bill of Sale shall be binding upon, shall inure to the benefit of, and shall be enforceable by the parties and their respective legal representatives, successors and assigns.

[end of text]

BILL OF SALE - 2

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EXHIBIT C TO PURCHASE AND SALE AGREEMENT - 27

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IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be duly executed and delivered to Buyer on the date first written above.

SELLER:

**MACKAY BAR CORPORATION, an Idaho
corporation**

Brent Lloyd, President

BILL OF SALE - 3

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EXHIBIT D

Legal Description of Lots 1 and 2 of Mackay Bar Subdivision

**Lots One and Two in Tract No.1, Mackay Bar Subdivision, Idaho County, State of Idaho,
according to the recorded plat thereof.**

EXHIBIT E

After recording, please return to:

Givens Pursley
Attention: Jeremy G. Ladle
601 West Bannock Street
Boise, Idaho 83702

MEMORANDUM OF AGREEMENT

THIS MEMORANDUM OF AGREEMENT ("Memorandum") is entered into as of the ____ day of _____, 2007, by and among MACKAY BAR CORPORATION, an Idaho corporation ("Seller") and KENNETH R. CAMERON AND ANDREA M. CAMERON, husband and wife (hereinafter collectively, the "Buyer").

Buyer and Seller entered into that certain Real Estate Purchase and Sale Agreement, dated the ____ day of _____, 2007 (the "Purchase Agreement"), related to Buyer's purchase from Seller of the real property legally described on Exhibit A, attached hereto and incorporated herein by this reference (the "Transaction Property").

Under the Purchase Agreement, Buyer shall pay for the Transaction Property through a promissory note (the "Promissory Note") that is secured by a deed of trust on the Transaction Property.

Seller desires that Buyer provide additional security to secure Buyer's payment for the Transaction Property. In a previous transaction, Seller sold to Buyer two (2) lots within what is commonly referred to as the Mackay Bar Subdivision, which lots are legally described on Exhibit B, attached hereto and incorporated herein by this reference ("Lots 1 and 2").

To provide additional security for the payment for the Transaction Property, Buyer agreed within Section 6 of the Purchase Agreement that it shall not sell, transfer, convey or otherwise encumber Lots 1 and 2 until the purchase price for the Transaction Property, including the entire principal and any accrued interest owed pursuant to the Promissory Note, has been paid in full.

This Memorandum constitutes actual and/or constructive notice of Buyer's agreement under Section 6 of the Purchase Agreement relating to Lots 1 and 2 and shall terminate and be of no further force or effect upon the payment in full by Buyer of all amounts owing under the Promissory Note.

[Signatures and Notaries Follow]

MEMORANDUM OF AGREEMENT - I

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EXHIBIT E TO PURCHASE AND SALE AGREEMENT - 30

S:\CLIENTS\6864\7\Real Estate Purchase and Sale Agreement GP10.DOC

SELLER:

MACKAY BAR CORPORATION, an Idaho
corporation

By: _____
Brent F. Lloyd, President

State of Idaho)
 S.S.
County of _____)

On this ____ day of _____, in the year of 2007, before me
_____, a notary public, personally appeared Brent F. Lloyd, known or
identified to me to be the President of the corporation that executed the instrument or the person who
executed the instrument on behalf of said corporation, and acknowledged to me that such corporation
executed the same.

Notary Public for Idaho
Residing at _____
My Commission expires _____

BUYER:

Kenneth R. Cameron

Andrea M. Cameron

STATE OF _____)
) ss.
County of _____)

On this ____ day of _____, in the year of 2007, before me _____
, a notary public, personally appeared Kenneth R. Cameron and Andrea M. Cameron, husband and wife,
known or identified to me to be the persons whose names are subscribed to the within instrument, and
acknowledged to me that they executed the same.

Notary Public for Idaho
Residing at _____
My Commission expires _____

MEMORANDUM OF AGREEMENT - 2
S:\CLIENTS\6864\7\Memorandum of Agreement GP02 - FINAL.doc

EXHIBIT E TO PURCHASE AND SALE AGREEMENT - 31
S:\CLIENTS\6864\7\Real Estate Purchase and Sale Agreement GP10.DOC

Exhibit B

Legal Description of Lots 1 and 2

[attached]

EXHIBIT B - MEMORANDUM OF AGREEMENT
S:\CLIENTS\6864\7\Memorandum of Agreement GP01 - FINAL.doc

EXHIBIT E TO PURCHASE AND SALE AGREEMENT - 32
S:\CLIENTS\6864\7\Real Estate Purchase and Sale Agreement GP10.DOC

COPY

PROMISSORY NOTE

Maker: Kenneth R. Cameron and Andrea M. Cameron,
husband and wife
HC 83, Box 8010
Cascade, Idaho 83611-8010

Date of Making: December 10, 2007

Place of Making: Boise, Idaho

Principal Amount: \$75,000.00

Interest Rate: Six Percent (6%) per annum

Maturity Date: December 10, 2014

1. Terms. FOR VALUABLE CONSIDERATION RECEIVED, the undersigned (collectively, the "Maker"), promises to pay to the order of Mackay Bar Corporation, an Idaho corporation ("Holder"), at 380 E. Parkcenter Blvd., Suite 230, Boise, Idaho 83706 or at such other place as may be designated in writing by Holder, the principal sum of Seventy Five Thousand Dollars and No/100ths (\$75,000.00) together with interest thereon as provided hereunder, with principal and interest payable as follows:

1.1. Quarterly Payments.

Maker shall pay quarterly interest only installments to Holder, beginning January 1, 2008. Payments shall be made each quarter on the 1st day of each quarter (i.e., January 1st, April 1st, July 1st, October 1st) until December 10, 2014 (the "Maturity Date"), when the entire unpaid balance of principal and accrued interest shall be due and payable in full, without demand.

1.2 Interest.

The unpaid principal amount hereof, and from time to time outstanding, shall bear interest from and after the Date of Making at the rate of Six Percent (6%) per annum.

1.3 Default Payments.

At the Maturity Date and thereafter (unless the Maturity Date is extended pursuant to the terms hereof), or if any payment hereunder is not paid when due, then all sums evidenced hereby shall bear interest at the rate of ten percent (10%) until paid. All payments hereunder shall be applied first to fees, charges, including late charges, attorney's fees and costs, if any, then to interest and then to principal.

2. Immediately Available Funds. All payments made under this Promissory Note ("Note"), whether on account of the principal sum or interest, if any, shall be made in immediately available funds. "Immediately available funds" shall mean funds tendered without conditions or restrictions on release and in a medium which is subject to immediate deposit and/or credit without confirmation, clearance period, waiting or other delay for or restriction on immediate use, or negotiation. Acceptance of any payment made otherwise than in immediately available funds shall not constitute a waiver of the right to require payment in immediately available funds.

3. **Default.** If default is made in the payment of principal or interest when due and Maker fails to cure such default after fifteen (15) days written notice thereof, or if default is made in the performance or observance of any of the other covenants, terms or provisions of the Deed of Trust of even date herewith securing this Note and Maker fails to cure such default after thirty (30) days written notice thereof, then the whole sum of principal and accrued interest, shall at the option of the Holder hereof, become immediately due and payable. Such right to accelerate shall be in addition to any other rights or remedies available to Holder under any Deed of Trust securing this Note or in equity or at law. Such option shall continue until all such defaults have been cured. Failure to exercise such option, or any other right the holder may have or be entitled to in such event, shall not constitute a waiver of the right to exercise such option or any other rights in the event of any subsequent default. In the event of default under this Note, Maker agrees to pay all costs incurred in collecting the sums due hereunder, including, without limitation, attorney's fees, escrow charges, the costs of any notice of default hereunder, foreclosure costs, title search and title commitment and insurance fees and/or foreclosure report charges, whether suit be brought or not, and on appeal and/or in bankruptcy court.
4. **Modifications.** The undersigned agrees that the Holder hereof may extend the time of payment or otherwise modify the terms of payment of any part or the whole of the indebtedness evidenced hereby or release and/or subordinate any security for this Note at any time at the request of anyone now or hereafter liable, and such consent shall not alter nor diminish the liability of any person or the enforceability of this Note or any security interest pledged as collateral for the payment hereof. Each and every party now or hereafter signing or endorsing this Note binds himself as a principal and not as a surety. All of the terms, covenants, provisions and conditions herein contained are made on behalf of, and shall apply to and bind the undersigned and their respective personal representatives, successors and assigns, jointly and severally.
5. **Prepayment.** Maker shall have the right of prepayment at any time without penalty.
6. **Attorneys' Fees.** The undersigned agrees that if any installment of principal and/or interest or any other amount due under this Note or any Deed of Trust securing this Note is not paid on the applicable payment or maturity date, then the undersigned shall pay to Holder all costs, including, without limitation, attorneys' fees, expenses, penalties and other damages incurred by Holder as a result of such late payment or failure to pay as provided therein.
7. **Applicable Law.** This Note shall be governed by Idaho law as an agreement entered into in said State and to be performed in said State.
8. **Security.** This Note is secured by a Deed of Trust executed by Maker as Grantor and with Holder as Beneficiary, of even date herewith, on the property legally described on Exhibit A (the "Property"). The provisions of this Note are to be interpreted together with the provisions of said Deed of Trust.
9. **Due on Sale.** Holder may, at its option, declare immediately due and payable in full this promissory note, upon any sale, transfer, or conveyance, including those for security purposes, by Maker, of all or any part of the Property or any interest in the Property that occur without Maker first obtaining Holder's prior written consent. It is understood that Holder is relying upon the personal integrity and credit of the Maker.
10. **Waiver.** The Maker, sureties, guarantors and endorsers hereof severally waive presentment for payment, protest, notice of protest and of non-payment of this Note and agree that on default in payment of this Note, or any part, principal or interest, when due, the whole amount remaining unpaid shall, without notice of non-payment or demand of payment, immediately become due and payable.

11. Authority. The individual signing this Note on behalf of Maker is duly authorized by Maker to enter into this Note. Further, Maker has full power, authority and capacity to enter into and execute and deliver this Note and any other documents required hereunder, and to incur and perform the obligations provided for herein and therein. No further consent or approval of any other person or public authority or regulatory body is required as a condition to the validity or enforceability of this Agreement, any documents required hereunder, or if required, the same has been obtained.

[end of text]

DATED effective as of the Date of Making set forth above.

Kenneth R. Cameron
Kenneth R. Cameron

Andrea M. Cameron
Andrea M. Cameron

EXHIBIT "A"

Legal Description of Property

PROPERTY DESCRIPTION PARCEL B

A parcel of land lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, and being a portion of H.E.S. No. 537, also known as Salmon River Sportsman's Camps, Inc., as recorded in Book 3, Page 6, records of Idaho County, Idaho, said parcel being more particularly described as follows:

Commencing at a found Brass Cap marking Corner No. 1 of said H.E.S. No. 537 which is also Corner No. 2 of Tract 37, said corner also marking a point along the easterly meander line of the Salmon River and lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, said Brass Cap bears S.68°49'31"W. 698.54 feet (formerly S.68°49'W. 698.94 feet) from a found Brass Cap marking Corner No. 6 of said H.E.S. No. 537, said Brass Cap also bears S.06°56'44"W. 2172.52 feet from a found Brass Cap marking Corner No. 2 of said H.E.S. No. 537, said Brass Cap also marking the REAL POINT OF BEGINNING;

thence along the said easterly meander line of the Salmon River the following courses and distances:

N.24°53'37"W. 319.93 feet (formerly N.25°06'W. 320.10 feet) to a point;

thence N.11°21'04"E. 639.32 feet (formerly N.11°10'E. 638.22 feet) to a point;

thence N.13°45'45"E. 745.86 feet (formerly N.13°35'E. 742.50 feet) to a point;

thence N.08°33'19"E. 457.43 feet (formerly N.08°32'E. 456.72 feet) to a point;

thence N.22°33'15"E. 67.97 feet (formerly N.22°02'E. 67.98 feet) to found Brass Cap marking said Corner No. 2 of H.E.S. No. 537;

thence leaving the said easterly meander line of the Salmon River, S.83°46'30"E. (formerly S.83°51'E.) 285.21 feet to a set 1/2" iron pin;

thence S.49°43'51"W. 139.62 feet to a set 1/2" iron pin;

thence S.43°08'25"W. 85.35 feet to a set 1/2" iron pin;

thence S.24°22'06"W. 284.75 feet to a set 1/2" iron pin;

thence S.10°12'30"E. 101.21 feet to a set 1/2" iron pin;

thence S.36°06'51"E. 153.52 feet to a set 1/2" iron pin lying along the northerly right of way of and existing 10 foot wide roadway easement, as recorded under Instrument Numbers 450842 and 450846, records of Idaho County, Idaho and also marking a point of curve to the right;

thence along said northerly right of way of the existing 10 foot wide roadway easement, the following courses and distances:

along said curve to the right a distance of 100.00 feet, said curve having a delta of 28°48'44", a radius of 198.86 feet, tangents of 51.08 feet and a long chord of 98.95 feet which bears S.22°22'00"E. to a set 1/2" iron pin marking a point of reverse curve to the left;

thence along said reverse curve to the left a distance of 193.02 feet, said curve having a delta of 15°13'03", a radius of 726.74 feet, tangents of 97.08 feet and a long chord of 192.45 feet which bears S.15°34'09"E. to a set 1/2" iron pin marking a point of reverse curve the right;

thence along said reverse curve to the right a distance of 60.96 feet, said curve having a delta of 13°01'47", a radius of 268.04 feet, tangents of 30.61 feet and a long chord of 60.82 feet which bears S.16°39'47"E. to a set 1/2" iron pin marking the point of ending of said curve;

thence leaving said northerly right of way of the existing 10 foot wide roadway easement, N.71°45'29"E. 40.59 feet to a set 1/2" iron pin;

thence S.06°39'40"W. 200.08 feet to a set 1/2" iron pin lying along the said northerly right of way of the existing 10 foot wide roadway easement;

thence along said northerly right of way of the existing 10 foot wide roadway easement, the following courses and distances:

S.08°32'01"W. 52.17 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 19.10 feet, said curve having a delta of 8°33'37", a radius of 127.82 feet, tangents of 9.57 feet and a long chord of 19.08 feet which bears S.04°15'13"W. to the point of ending of said curve;

thence S.00°04'40"E. 62.40 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 140.13 feet, said curve having a delta of 22°54'53", a radius of 350.38 feet, tangents of 71.01 feet and a long chord of 139.20 feet which bears S.11°22'47"W. to a set 1/2" iron pin marking the point of ending of said curve;

thence S.22°50'13"W. 36.36 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 29.27 feet, said curve having a delta of $7^{\circ}49'52''$, a radius of 214.15 feet, tangents of 14.66 feet and a long chord of 29.25 feet which bears $S.18^{\circ}56'15''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.15^{\circ}00'21''W.$ 9.93 feet to a point;

thence $S.10^{\circ}43'31''W.$ 7.75 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 40.51 feet, said curve having a delta of $6^{\circ}15'43''$, a radius of 370.63 feet, tangents of 20.27 feet and a long chord of 40.49 feet which bears $S.13^{\circ}51'22''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.16^{\circ}59'14''W.$ 33.42 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 80.90 feet, said curve having a delta of $17^{\circ}20'02''$, a radius of 267.41 feet, tangents of 40.76 feet and a long chord of 80.59 feet which bears $S.25^{\circ}39'15''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.34^{\circ}19'16''W.$ 26.23 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 97.88 feet, said curve having a delta of $15^{\circ}23'08''$, a radius of 364.52 feet, tangents of 49.24 feet and a long chord of 97.59 feet which bears $S.26^{\circ}37'42''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.18^{\circ}54'33''W.$ 63.84 feet to a set 1/2" iron pin marking a point of curve to the left;

thence along said curve to the left a distance of 38.19 feet, said curve having a delta of $17^{\circ}15'36''$, a radius of 126.78 feet, tangents of 19.24 feet and a long chord of 38.05 feet which bears $S.10^{\circ}16'44''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.01^{\circ}38'56''W.$ 10.67 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance 71.07 feet, said curve having a delta of $25^{\circ}36'18''$, a radius of 159.02 feet, tangents of 36.14 feet and a long chord of 70.48 feet which bears $S.14^{\circ}27'05''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.27^{\circ}15'14''W.$ 46.58 feet to a set 1/2" iron pin marking a point of curve to the right;

thence along said curve to the right a distance of 17.47 feet, said curve having a delta of $7^{\circ}54'27''$, a radius of 126.61 feet, tangents of 8.75 feet and a long chord of 17.46 feet which bears $S.31^{\circ}12'28''W.$ to a set 1/2" iron pin marking the point of ending of said curve;

thence $S.70^{\circ}58'07''E.$ 60.11 feet to a found Brass Cap marking Corner No. 1 of said Tract 37;

thence S.68°49'31"W. (formerly S.68°49'W.) 320.00 feet to the point of beginning, containing 16.55 acres, more or less.

ALSO SAVE AND EXCEPT:

A parcel of land being all of Lots 1 through Lot 22, Salmon River Sportsmans' Camps, Inc., as recorded in Book 3, Page 6, as records of Idaho County, Idaho and lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, said parcel being more particularly described as follows:

Commencing at a found Brass Cap marking Corner No. 1 of said H.E.S. No. 537 which is also Corner No. 2 of Tract 37, both lying in approximate Section 32, unsurveyed T.24N., R.8E., Boise Meridian, Idaho County, Idaho, said Brass Cap bears S.68°49'31"W. 698.54 feet (formerly S.68°49'W. 698.94 feet) from a found Brass Cap marking Corner No. 6 of said H.E.S. No. 537, said Brass Cap also bears S.06°56'44"W. 2172.52 feet from a found Brass Cap marking Corner No. 2 of said H.E.S. No. 537; thence N.68°49'31"E. (formerly N.68°49'E.) 320.00 feet to a found Brass Cap marking Corner No. 1 of said Tract 37; thence N.70°58'07"W. 92.59 feet to a found 1/2" iron pin marking the SE Corner of said Lot 1, Salmon River Sportsmans' Camps, Inc., said pin also marking the REAL POINT OF BEGINNING;

thence N.68°13'24"W. 59.94 feet along the southerly boundary of said Lot 1, Salmon River Sportsmans' Camps, Inc. to a found 1/2" iron pin marking the SW Corner of said Lot 1, Salmon River Sportsmans' Camps, Inc.;

thence along the westerly boundary of said Lots 1 through 22, Salmon River Sportsmans' Camp, Inc. the following courses and distances:

N.21°45'48"E. 359.84 feet to a found 1/2" iron pin marking the SW Corner of said Lot 7, Salmon River Sportsmans' Camps, Inc.;

thence N.14°05'38"E. 473.16 feet to a set 1/2" iron pin marking the SW Corner of said Lot 15, Salmon River Sportsmans' Camps, Inc.;

thence N.09°32'25"W. 480.00 feet to a found 1/2" iron pin marking the NW Corner of said Lot 22, Salmon River Sportsmans' Camps, Inc.;

thence leaving the said westerly boundary of Lots 1 through 22, Salmon River Sportsmans' Camp, Inc., N.80°29'12"E. 60.00 feet along the northerly boundary of said Lot 22, Salmon River Sportsmans' Camps, Inc. to a found 1/2" iron pin marking the NE Corner of said Lot 22, Sportsmans' Camps, Inc.;

thence along the easterly boundary of said Lots 1 through 22, Salmon River Sportsmans' Camp, Inc. the following courses and distances:

S.09°32'25"E. 479.80 feet to a found 1/2" iron pin marking the SE Corner of said Lot 15, Salmon River Sportsmans' Camps, Inc.;

thence S.13°35'11"W. 505.23 feet to a found 1/2" iron pin marking the SE Corner of said Lot 7, Salmon River Sportsmans' Camps, Inc.;

thence S.21°45'22"W. 360.00 feet to the point of beginning, containing 1.64 acres, more or less.

PARCEL B CONTAINS 14.91 ACRES, MORE OR LESS.

SUBJECT TO AND/OR TOGETHER WITH:
Any easements or rights of way of record or in use.

COPY

BILL OF SALE

THIS BILL OF SALE is made this 10 day of December, 2007 (the "Effective Date"), by and between Mackay Bar Corporation, an Idaho corporation ("Seller"), and Kenneth R. Cameron and Andrea M. Cameron, husband and wife (referred to hereafter collectively as, the "Buyer").

WHEREAS, Seller and Buyer are parties to that certain Real Estate Purchase and Sale Agreement, dated the 20th day of November, 2007 (the "Purchase Agreement").

WHEREAS, Seller owns the Water Delivery Systems (as defined below) that Seller has used to provide water to the real property that Seller is selling to Buyer by way of the Purchase Agreement.

WHEREAS, pursuant to Section 4.8 of the Purchase Agreement, Seller has agreed to transfer to Buyer the Water Delivery Systems.

WHEREAS, Seller owns that existing power line and the equipment and fixtures related thereto (but not including any generator connected thereto which is located on what is commonly known as "Mackay Bar II"), which runs from a power house located on Mackay Bar II, along and across the a dirt road located to the east of what is commonly known as the "Mackay Bar Subdivision," to a point to the northeast of lot 22 of the Mackay Bar Subdivision (together, the "Power Line").

WHEREAS, the Power Line is connected to another power line, and the equipment and fixtures related thereto, that runs from a point on what is commonly known as "Mackay Bar I," which point is to the northeast of lot 22 of the Mackay Bar Subdivision, to a cabin located on Mackay Bar I that is commonly known as the "Ram House" (together, the "Ram House Power Line").

WHEREAS, as a part of the transaction related to the Purchase Agreement, Seller desires to transfer and Buyer desires to obtain, the Power Line.

NOW THEREFORE, Seller, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby bargain, sell, convey, transfer and deliver unto Buyer, its successors and assigns, forever, all of Seller's right, title and interest in and to the following described property of Seller (hereafter the "Assets"):

- (a) Those certain irrigation pipelines commonly known as the two-inch (2"), three-inch (3") and four-inch (4") irrigation hand lines, the wheel irrigation line used to irrigate the Meadow, the Salmon River pump irrigation line (together, the "Irrigation Lines"), and the river pump that pumps water from the Salmon River (the "River Pump"). The Irrigation Lines and the River Pump shall be referred to hereafter collectively as the "Airstrip and Meadow Irrigation System."
- (b) That certain water delivery system for the Mackay Creek Water Right (defined in the Purchase Agreement), which consists of two storage tanks and a pipeline that runs from a place of diversion on United States Forrest Service land, across the upper elevation of Mackay Bar I, under lot 16 of the Mackay Bar Subdivision, into and along the Mackay Bar Subdivision and into Mackay Bar II (together, the "Mackay Creek Water Delivery System"). For the purposes of this Bill of Sale, the Mackay Creek Water Delivery System does not include that certain pipeline that runs from the Mackay Creek Water Delivery System to the

Ram House (the "Ram House Pipeline"). The Airstrip and Meadow Irrigation System and the Mackay Creek Water Delivery System shall be referred to herein collectively as the "Water Delivery Systems."

(c) The Power Line.

The following are specifically excluded from the definition of the term Assets and are retained by Seller: (i) the Ram House Pipeline, (ii) the Ram House Power Line, and (iii) all other personal property located on Seller's property or the real property being conveyed pursuant to the Purchase Agreement, that is not specifically conveyed within this Bill of Sale.

NO WARRANTIES OR REPRESENTATIONS OF ANY KIND OR CHARACTER, EITHER EXPRESS OR IMPLIED, ARE MADE BY SELLER OR MAY BE RELIED UPON BY BUYER WITH RESPECT TO THE ASSETS, INCLUDING WITHOUT LIMITATION: (A) ANY IMPLIED OR EXPRESS WARRANTY OF MERCHANTABILITY, (B) ANY IMPLIED OR EXPRESS WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, OR (C) ANY IMPLIED OR EXPRESS WARRANTY REGARDING DEFECTS, WHETHER KNOWN OR UNKNOWN, WITH RESPECT TO THE ASSETS.

In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

From and after the date hereof, the Seller shall execute, acknowledge and deliver any further deeds, assignments, conveyances and other assurances, documents and instruments of transfer reasonably requested by Buyer and its successors and assigns for the purpose of assigning, transferring, granting, conveying and confirming the Assets to Buyer.

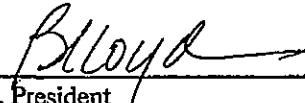
This Bill of Sale shall be binding upon, shall inure to the benefit of, and shall be enforceable by the parties and their respective legal representatives, successors and assigns.

[end of text]

IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be duly executed and delivered to Buyer on the date first written above.

SELLER:

**MACKAY BAR CORPORATION, an Idaho
corporation**



Brent Lloyd, President

BILL OF SALE

THIS BILL OF SALE is made this 10 day of December, 2007 (the "Effective Date"), by and between Mackay Bar Corporation, an Idaho corporation ("Seller"), and Kenneth R. Cameron and Andrea M. Cameron, husband and wife (referred to hereafter collectively as, the "Buyer").

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WHEREAS, pursuant to Section 4.8 of the Purchase Agreement, Seller has agreed to transfer to Buyer the Water Delivery Systems.

WHEREAS, Seller owns that existing power line and the equipment and fixtures related thereto (but not including any generator connected thereto which is located on what is commonly known as "Mackay Bar II"), which runs from a power house located on Mackay Bar II, along and across the a dirt road located to the east of what is commonly known as the "Mackay Bar Subdivision," to a point to the northeast of lot 22 of the Mackay Bar Subdivision (together, the "Power Line").

WHEREAS, the Power Line is connected to another power line, and the equipment and fixtures related thereto, that runs from a point on what is commonly known as "Mackay Bar I," which point is to the northeast of lot 22 of the Mackay Bar Subdivision, to a cabin located on Mackay Bar I that is commonly known as the "Ram House" (together, the "Ram House Power Line").

WHEREAS, as a part of the transaction related to the Purchase Agreement, Seller desires to transfer and Buyer desires to obtain, the Power Line.

NOW THEREFORE, Seller, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, does hereby bargain, sell, convey, transfer and deliver unto Buyer, its successors and assigns, forever, all of Seller's right, title and interest in and to the following described property of Seller (hereafter the "Assets"):

- (a) Those certain irrigation pipelines commonly known as the two-inch (2"), three-inch (3") and four-inch (4") irrigation hand lines, the wheel irrigation line used to irrigate the Meadow, the Salmon River pump irrigation line (together, the "Irrigation Lines"), and the river pump that pumps water from the Salmon River (the "River Pump"). The Irrigation Lines and the River Pump shall be referred to hereafter collectively as the "Airstrip and Meadow Irrigation System."
- (b) That certain water delivery system for the Mackay Creek Water Right (defined in the Purchase Agreement), which consists of two storage tanks and a pipeline that runs from a place of diversion on United States Forrest Service land, across the upper elevation of Mackay Bar I, under lot 16 of the Mackay Bar Subdivision, into and along the Mackay Bar Subdivision and into Mackay Bar II (together, the "Mackay Creek Water Delivery System"). For the purposes of this Bill of Sale, the Mackay Creek Water Delivery System does not include that certain pipeline that runs from the Mackay Creek Water Delivery System to the

Ram House (the "Ram House Pipeline"). The Airstrip and Meadow Irrigation System and the Mackay Creek Water Delivery System shall be referred to herein collectively as the "Water Delivery Systems."

(c) The Power Line.

The following are specifically excluded from the definition of the term Assets and are retained by Seller: (i) the Ram House Pipeline, (ii) the Ram House Power Line, and (iii) all other personal property located on Seller's property or the real property being conveyed pursuant to the Purchase Agreement, that is not specifically conveyed within this Bill of Sale.

NO WARRANTIES OR REPRESENTATIONS OF ANY KIND OR CHARACTER, EITHER EXPRESS OR IMPLIED, ARE MADE BY SELLER OR MAY BE RELIED UPON BY BUYER WITH RESPECT TO THE ASSETS, INCLUDING WITHOUT LIMITATION: (A) ANY IMPLIED OR EXPRESS WARRANTY OF MERCHANTABILITY, (B) ANY IMPLIED OR EXPRESS WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE, OR (C) ANY IMPLIED OR EXPRESS WARRANTY REGARDING DEFECTS, WHETHER KNOWN OR UNKNOWN, WITH RESPECT TO THE ASSETS.

In the event of any conflict or inconsistency between the terms of the Purchase Agreement and the terms hereof, the terms of the Purchase Agreement shall govern.

From and after the date hereof, the Seller shall execute, acknowledge and deliver any further deeds, assignments, conveyances and other assurances, documents and instruments of transfer reasonably requested by Buyer and its successors and assigns for the purpose of assigning, transferring, granting, conveying and confirming the Assets to Buyer.

This Bill of Sale shall be binding upon, shall inure to the benefit of, and shall be enforceable by the parties and their respective legal representatives, successors and assigns.

[end of text]

IN WITNESS WHEREOF, Seller has caused this Bill of Sale to be duly executed and delivered to Buyer on the date first written above.

SELLER:

**MACKAY BAR CORPORATION, an Idaho
corporation**



Brent Lloyd, President