

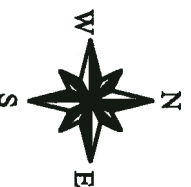
Idaho Department of Water Resources

Claim Number: 03-02001B

Legal: T10N, R05W, S17, 20

Reviewed By:

-  Point of Diversion
-  Place of Use
-  Section Lines
-  Quarter Quarter Lines
-  Township/Range Lines





State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street, P.O. Box 83720, Boise, ID 83720-0098

Phone: (208) 287-4800 Fax: (208) 287-6700 Web Site: www.idwr.idaho.gov

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

April 6, 2006

4M FARMS TRUST
C/O STUART MAC KAY
BOX 493
WEISER ID 83672

RE: Snake River Basin Adjudication (SRBA)
Notice of Claim to a Water Right #3-2001B

Dear Claimants:

We have processed the change in ownership of the Notice of Claim to a Water Right referenced above for your property in Washington County.

Enclosed is a copy of this water right claim. Please retain this copy for your file, and refer to this record number in any future inquiries or correspondence.

If your mail delivery address changes in any form, please contact us in writing so we can update our records to assure you receive important notices concerning your claim.

Sincerely,

Jennifer Dean
Engineer in Training
Adjudication Bureau

Enclosure:

Copy of Notice of Claim Referenced Above



State of Idaho

DEPARTMENT OF WATER RESOURCES

322 East Front Street, P.O. Box 83720, Boise, ID 83720-0098

Phone: (208) 287-4800 Fax: (208) 287-6700 Web Site: www.idwr.idaho.gov

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

August 23, 2005

STUART MACKAY
PO BOX 493
WEISER ID 83672

RE: Snake River Basin Adjudication (SRBA)
Incomplete Notice of Change in Water Right Ownership
Notice of Claim to a Water Right #3-2001B
and
Change in Address of Notice of Claim #3-2001C

Dear Mr. Mackay:

We are in receipt of the documents referenced above. I have changed the address **only** on Notice of Claim #3-2001C and enclosed a copy for your file. Although you wrote three names on this document, this is not an ownership change form. However, you may add this claim number to your ownership change form if you wish.

We are returning the incomplete Notice of Change in Water Right Ownership you submitted for your property in Washington County. Before this ownership change can be processed, we need your assistance.

Signatures are required. The Name Connector was left blank at Item 4. Please either have each of the owners sign at the bottom of page 1 (where there's room) or have one person sign and circle "or" or "and/or" as the name connector. Please line through the printed names at Item 7.

Please submit a complete copy of the 4M Farms Trust, including the date it was recorded and the signatures of the Trustees.

Please submit a complete copy of "Exhibit A" to the Quitclaim Deed.

If you have any questions, please call me at 1/800-451-4129.

Sincerely,

Sally Sherman
Technical Records Specialist
Adjudication Technical Section

ss:region

Enclosure:

Incomplete Notice of Change in Water Right Ownership
Computer-generated Copy of Notice of Claim #3-2001C

SCANNED
AUG 24 2005

4M Farms Trust

This document is for the purpose of forming 4M Farms trust agreement. 4M Farms will be a trust account with Stuart W. Mackay being sole trustee. The trustee will have full power to operate the trust for the benefit of himself and his three children. With whom are listed, Jeff Mackay, Erin Mackay-Brown and Kelly Mackay-Stringer. Upon Stuart W Mackay death property will be shared equally by Jeff Mackay, Erin Mackay-Brown and Kelly Mackay-Stringer, For their mutal benefit.

September 5, 2005
Dated: ~~October 1, 1995~~ Kms. Kelly Mackay-Stringer

Stuart W. Mackay Trustee

Stuart W. Mackay Trustee

Jeff Mackay

Jeff Mackay

Erin Mackay-Brown

Erin Mackay-Brown

Kelly Mackay-Stringer

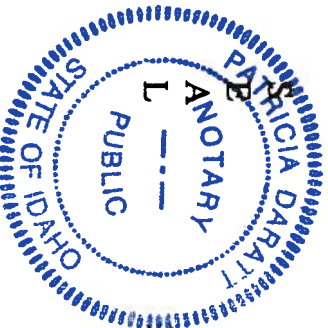
Kelly Mackay-Stringer

State of Idaho)

S.S.

County of Washington

On this 5th day of Sept, in the year of 2005, before me Notary, personally appeared Stacy M. Peterson on the basis of satisfactory evidence to be the person(s) whose name(s) is (are) subscribed to the within instrument, and acknowledged that he (she) (they) executed the same.



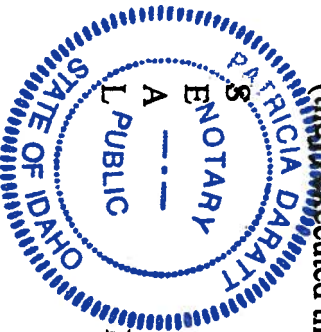
Patricia Daratt
Notary Public
My Commission Expires on 9-7-07

State of Idaho)

S.S.

County of Shoshone

On this 5th day of Sept, in the year of 19²⁰05, before me Patricia Daratt, personally appeared Kelly Thinnick, proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is (are) subscribed to the within instrument, and acknowledged that he (she) ~~(they)~~ executed the same.



Patricia Daratt
Notary Public

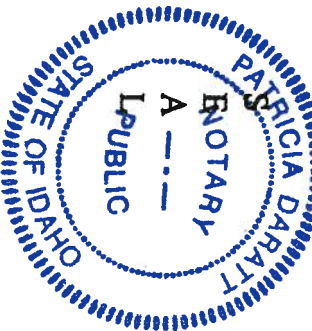
My Commission Expires on 9-7-07

State of Idaho)

S.S.

County of Washington

On this 5th day of Sept, in the year of 2005, before me
Patricia Daratt, personally appeared John A. Nelson, proved to me
on the basis of satisfactory evidence to be the person(s) whose name(s) is
(are) subscribed to the within instrument, and acknowledged that he (she)
(they) executed the same.



Patricia Daratt
Notary Public

My Commission Expires on 9-7-07

State of Idaho)

S.S.

County of Washington

On this 5th day of Sept, in the year of 2005, before me a notary, personally appeared Tim Mackay ~~who~~ appeared to me on the basis of satisfactory evidence to be the person(s) whose name(s) is (are) subscribed to the within instrument, and acknowledged that he (she) (they) executed the same.



Patricia Daratt
Notary Public
My Commission Expires on 9-7-07

Form **1041** U.S. Income Tax Return for Estates and Trusts

Department of the Treasury—Internal Revenue Service

2004

OMB No. 1545-0092

A Type of entity (see instr.):		For calendar year 2004 or fiscal year beginning , 2004, and ending , 20	
☐ Decedent's estate ☐ Simple trust ☐ Complex trust ☐ Qualified disability trust ☐ ESBT (S portion only) ☐ Grantor type trust ☐ Bankruptcy estate—Ch. 7 ☐ Bankruptcy estate—Ch. 11 ☐ Pooled income fund		Name of estate or trust (If a grantor type trust, see page 12 of the instructions.) 4 M FARMS	
		C Employer identification number 84 : 6303716	
		D Date entity created	
		E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 13 of the instr.): ☐ Described in section 4947(a)(1) ☐ Not a private foundation ☐ Described in section 4947(a)(2)	
B Number of Schedules K-1 attached (see instructions) ▶ 1		F Check applicable boxes: ☐ Initial return ☐ Final return ☐ Amended return ☐ Change in fiduciary ☐ Change in fiduciary's name	
		☐ Change in trust's name ☐ Change in fiduciary's address	

G Pooled mortgage account (see page 14 of the instructions): ☐ Bought ☐ Sold Date:

Income	1 Interest income	1
	2a Total ordinary dividends	2a
	b Qualified dividends allocable to: (1) Beneficiaries (2) Estate or trust	
	3 Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	3
	4 Capital gain or (loss) (attach Schedule D (Form 1041))	4
	5 Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5
	6 Farm income or (loss) (attach Schedule F (Form 1040))	6
	7 Ordinary gain or (loss) (attach Form 4797)	7
	8 Other income. List type and amount	8
9 Total income. Combine lines 1, 2a, and 3 through 8 ▶	9	
Deductions	10 Interest. Check if Form 4952 is attached ▶ ☐	10
	11 Taxes	11
	12 Fiduciary fees	12
	13 Charitable deduction (from Schedule A, line 7)	13
	14 Attorney, accountant, and return preparer fees	14
	15a Other deductions not subject to the 2% floor (attach schedule)	15a
	b Allowable miscellaneous itemized deductions subject to the 2% floor	15b
	16 Total. Add lines 10 through 15b	16
	17 Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1 ▶	17
	18 Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041))	18
	19 Estate tax deduction (including certain generation-skipping taxes) (attach computation)	19
20 Exemption	20	
21 Total deductions. Add lines 18 through 20 ▶	21	
Tax and Payments	22 Taxable income. Subtract line 21 from line 17. If a loss, see page 19 of the instructions	22
	23 Total tax (from Schedule G, line 7)	23
	24 Payments: a 2004 estimated tax payments and amount applied from 2003 return	24a
	b Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b
	c Subtract line 24b from line 24a	24c
	d Tax paid with extension of time to file: ☐ Form 2758 ☐ Form 8736 ☐ Form 8800	24d
	e Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐	24e
	Other payments: f Form 2439 ; g Form 4136 ; Total ▶	24h
	25 Total payments. Add lines 24c through 24e, and 24h ▶	25
26 Estimated tax penalty (see page 20 of the instructions)	26	
27 Tax due. If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	
28 Overpayment. If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	
29 Amount of line 28 to be: a Credited to 2005 estimated tax ▶ ; b Refunded ▶	29	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of fiduciary or officer representing fiduciary

Date

EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☒

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

CARL GLARBORG, CPA
444 STATE STREET, WEISER ID 83672

EIN **82 : 0437900**

Phone no. (**208**) **549-2653**

IDWR - WESTERN REGION

CONTRACTOR: Karan Waters

CLAIM/ID: 03-02001B

Date: 11-07-02

	TNS	RNG	SEC	NE				NW				SW				SE				Sum
				NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
Claim	10N	5W	17				5										16	23		44
GIS						4.8											20	23		47.8
Claim			20		7															7
GIS				7.7	0															7.7
Claim																				
GIS																				
Claim																				
GIS																				

Number of POD's 1 (Lot 1)

Total Claimed Acres: 51

Overlapping FOU Claim #'s:

03-02001

Total GIS Acres: 55.5

COMMENTS:

No ownership data available in county data. Per adjacent claim 03-02001C, image interpretation + claim map. According to GADB there isn't a NWNE. That go is all NENIE Lot 1. POD per claim map.

Idaho Department of Water Resources

Claim Number: 03-02001B
Legal: T10N, R05W, S17, 20
Reviewed By:

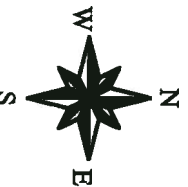
-  Point of Diversion
-  Place of Use
-  Section Lines
-  Quarter Quarter Lines
-  Township/Range Lines

Pump info: 20h.p.
model # 256TPH
ID # T09/T20030
M.M.8/10/05

info was taken during July 2005
field exam.



1987 Napp Photo



CLMD 85

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE STATE OF IDAHO,
IN AND FOR THE COUNTY OF TWIN FALLS

IN RE THE GENERAL ADJUDICATION
OF RIGHTS TO THE USE OF WATER FROM
THE SNAKE RIVER BASIN WATER SYSTEM.

CIVIL CASE NUMBER: 39576

Ident. Number: A03-02001B
Date Received: 10/17/1989
Receipt No: W006335
Received By: _____

**NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW**

1. Name: STEVE MACKAY
Address: RT #3 208-549-2631
WEISER, ID 83672

OR
Name: STEPHEN W. MACKAY
Address: 380 DECK ST. 503-262-3463
ONTARIO, OR 37914

2. Date of Priority: JAN 15, 1907

3. Source: SNAKE RIVER Trib. to: COLUMBIA RIVER

4. Point of Diversion:

Township	Range	Section	1/4 of 1/4 of 1/4	Lot	County
10N	05W	20	NW NE NE	1	WASHINGTON

5. Description of diverting works:
PUMP, PIPELINE TO GRAVITY IRRIGATION SYSTEM

6. Water is used for the following purposes:

Purpose	From	To	C.F.S.	(or)	A.F.A.
IRRIGATION	03/15	11/15	1.040		

7. Total Quantity Appropriated is:
1.020 C.F.S. (and/or) A.F.A.

8. Total consumptive use is 178.5 Acre Feet Per Annum.

9. Non-irrigation uses:
N/A

10. Place of Use:

Township	Range	Section	1/4	of	1/4	Lot	Use	Acres
10N	05W	17	SE		NE		IRR	5.0
			NW		SE		IRR	16.0
			SW		SE		IRR	23.0
							Section Acres	44.0
		20	NW		NE		IRR	7.0
							Section Acres	7.0
							Total Acres	51.0

11. Place of use in counties: WASHINGTON

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
NONE

14. Remarks:

THIS RIGHT IS CLAIMED AS A SPLIT OF THE OLD LICENSE ISSUED WITH A 1907 PRIORITY FOR THE PORTION OF THE LANDS ORIGINALLY HELD BY THE SUNNYSIDE ORCHARD CO. WHICH THE CLAIMANT NOW OWNS. THE LICENSE WAS ISSUED AT THE DIVERSION RATE OF ONE INCH TO THE ACRE WHICH IS BEING CLAIMED HERE.

15. Basis of Claim: LICENSE

Water Right Number: 2516

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not _____ wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: _____

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): _____ Date: _____
_____ Date: _____

State of Idaho)
County of _____) SS.

Subscribed and sworn (or affirmed) before me this _____ day
of _____ 19 _____

Notary Public

Seal

Residing at _____
My Commission Expires _____

10100
IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE STATE OF IDAHO,
IN AND FOR THE COUNTY OF TWIN FALLS

IN RE THE GENERAL ADJUDICATION
OF RIGHTS TO THE USE OF WATER FROM
THE SNAKE RIVER BASIN WATER SYSTEM.

CIVIL CASE NUMBER: 39576

Ident. Number: A03-02001B
Date Received: 10/10/1989
Receipt No: W006335
Received By: _____

RECEIVED

OCT 17 1989

Department of Water Resources
Western Regional Office

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

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Address: RT #3
WEISER, ID 83672

OR
Name: STEPHEN W. MACKAY 503-262-3463
Address: 380 DECK ST.
ONTARIO, OR 37914

2. Date of Priority: JAN 15, 1907

3. Source: SNAKE RIVER Trib. to: COLUMBIA RIVER

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4 of	Lot	County
10N	05W	20	NW	NE	NE	1	WASHINGTON

5. Description of diverting works:
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Purpose	From	To	C.F.S.	(or)	A.F.A.
IRRIGATION	03/15	11/15	1.040		

7. Total Quantity Appropriated is:
1.020 C.F.S. (and/or) A.F.A.

8. Total consumptive use is 178.5 Acre Feet Per Annum.

9. Non-irrigation uses:
N/A

A03-02001B

Page 1

Date: 10/11/89

MICROFILMED

AUG 10 1992

10. Place of Use:

Township	Range	Section	1/4 of	1/4	Lot	Use	Acres
10N	05W	17	SE	NE		IRR	5.0
			NW	SE		IRR	16.0
			SW	SE		IRR	23.0
						Section Acres	44.0
		20	NW	NE		IRR	7.0
						Section Acres	7.0
						Total Acres	51.0

11. Place of use in counties: WASHINGTON

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
NONE

14. Remarks:

THIS RIGHT IS CLAIMED AS A SPLIT OF THE OLD LICENSE ISSUED WITH A 1907 PRIORITY FOR THE PORTION OF THE LANDS ORIGINALLY HELD BY THE SUNNYSIDE ORCHARD CO. WHICH THE CLAIMANT NOW OWNS. THE LICENSE WAS ISSUED AT THE DIVERSION RATE OF ONE INCH TO THE ACRE WHICH IS BEING CLAIMED HERE.

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MICROFILMED
AUG 10 1992



Patch Island

Long Island

P.O. IRR.
16 AC

P.O.
IRR 3.0
AC

P.O.
IRR
23 AC

P.O.
IRR 7.5 AC

P.O.

FIGURE 1
AUG 10 1992