

RECEIVED

Form 42-248/42-1409(6) Rev. 03/13

MAY 07 2018

IDWR / NORTH

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

Notice of Change in Water Right Ownership

1. List the numbers of all water rights and/or adjudication claim records to be changed. If you only acquired a portion of the water right or adjudication claim, check "Yes" in the "Split?" column.

Water Right/Claim No.	Split?	Water Right/Claim No.	Split?	Water Right/Claim No.	Split?
95-7645	Yes ☐		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐
	Yes ☐		Yes ☐		Yes ☐

2. Previous Owner's Name:

Robert N. Irving

Name of current water right holder/claimant

3. New Owner(s)/Claimant(s):

* on enclosed sheet

New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or ☐ and/or

Mailing address

City

State

ZIP

Telephone

Email

4. If the water rights and/or adjudication claims were split, how did the division occur?

- ☐ The water rights or claims were divided as specifically identified in a deed, contract, or other conveyance document.
☐ The water rights or claims were divided proportionately based on the portion of their place(s) of use acquired by the new owner.

5. Date you acquired the water rights and/or claims listed above:

?

6. If the water right described herein has been rented from the Water Supply Bank, rental proceeds will be disbursed in the following manner regardless of any arrangements between the buyer(s) and seller(s) to the contrary:

- Rental payments will go to the lessor(s) of record at the beginning of the rental season.
- If a change in ownership is processed by the Department during a rental season, rental payment will be made to the person or entity who is the lessor of record at the beginning of that rental season.
- New lessor(s) of record will receive payment after the following rental season.

7. This form must be signed and submitted with the following **REQUIRED** items:

- A copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc. The conveyance document must include a legal description of the property or description of the water right(s) if no land is conveyed.
- Plat map, survey map or aerial photograph which clearly shows the place of use and point of diversion for each water right and/or claim listed above (if necessary to clarify division of water rights or complex property descriptions).
- Filing fee (see instructions for further explanation):
 - \$25 per undivided water right.
 - \$100 per split water right.
 - No fee is required for pending adjudication claims.

8. Signature:

Richard Irving

Signature of new owner/claimant

Executor of estate

Title, if applicable

5/1/18

Date

Signature:

Signature of new owner/claimant

Title, if applicable

Date

For IDWR Office Use Only:

Received by

N/A

Date

N/A

Receipt No.

N/A

Receipt Amt.

N/A

Approved by

JB

Processed by

JB

Date

6-8-2018

QUITCLAIM DEED

Quitclaim deed made this 31st day of March, 1998, between Robert N. Irving, Jr. and Peggy L. Irving, of 1718 Young, City of Coeur d'Alene, County of Kootenai, State of Idaho 83814, Husband and Wife dealing in their community property, and Robert N. Irving, Jr. and Peggy L. Irving, of 1718 Young, City of Coeur d'Alene, County of Kootenai, State of Idaho 83814, as Trustee of the Irving Family Trust, dated 3/31, 1997.

WITNESSETH:

That Robert N. Irving, Jr. and Peggy L. Irving, for valuable consideration does by these presents remise, release, and forever quitclaim unto Robert N. Irving, Jr. and Peggy L. Irving as Trustee of Irving Family Trust, dated 3/31, 1997, all that certain parcel of land situate, lying, and being in the County of Kootenai, State of Idaho, legally described as follows:

Residence:

Kasemeyer's Addition to Coeur d'Alene, East 75 feet of Lots 1 and 2, East 75 feet of North half of Lot 3, block 13, Section 19, Township 50 North, Range 3 West, Kootenai County, State of Idaho

Twin Lakes Cabin:

Springwater Addition to Excelsior Beach, Lot 1, Section 6, Township 52 North, Range 4 West, Kootenai County, State of Idaho

Twin Lakes Shed:

Lakeview Addition to Lower Twin Second, Lot 17, Block 8, Section 31, Township 53 North, Range 4 West, Kootenai County, State of Idaho.

Together with all and singular the tenements, hereditaments and appurtenances thereunto belonging or in anywise appertaining, the reversion and reversions, remainder and remainders, rents, issues, and profits thereof. To have and to hold all and singular the premises, together with the appurtenances, unto Robert N. Irving, Jr. and Peggy L. Irving as Trustee.

Tax notices should be sent to the Grantee at the address described above. For the purpose of preserving the homeowner's tax exemption, the grantor declares that this trust is revocable, the grantor is a beneficiary of the trust, and the grantor resides in the home.

The Trustee and Successor Trustee shall have full right to sell or encumber the property herein set forth.

In witness whereof, Robert N. Irving, Jr. and Peggy L. Irving has hereunto set his/her hand the day and year first above written.

Robert N. Irving, Jr. and Peggy L. Irving
Robert N. Irving, Jr. and Peggy L. Irving

State of Idaho)
County of Kootenai) ss

1531541

On this 31st day of March, in the year 1998,
before me M. Wytchak, personally appeared
Robert P. Irving, Jr. & Peggy L. Irving, known to me to be the
persons whose names are subscribed to the within instrument, and
acknowledged to me that s/he executed the same.

Michael Wytchak III
Notary Public
Residing at: Coeur d'Alene, ID
My commission expires: 7/15/2003



STATE OF IDAHO
COUNTY OF KOOTENAI } SS
AT THE REQUEST OF
Michael Wytchak III
APR 1 4 00 PM '98
DANIEL J. ENGLISH
DEPUTY
FEES 6.00

MAY 1, 2018

GOOD MORNING:

My NAME is RICHARD IRVING AND I live here in Coeur d'Alene. I spoke yesterday with Lori from the Boise Water Resources office about the Notice of Change in Water Rights Ownership form sent to me by the Boise office. The claim number is 95-7645 for the Irving family cabin on Twin Lakes.

Lori & I decided it would be best to send a copy of the Irving Family Trust, which I have included, along with a copy of the First Amendment to the Irving Family Trust also.

Since I, Richard, and my wife will be getting out of all legal rights and responsibilities to our Twin Lakes cabin & boat shed within the next month or so the new owners of these water rights for the cabin are: Bill Irving at (208) 818-5772. He lives in Coeur d'Alene and my sister Jaret Powell at (509) 607-1859. This is her cell phone # and she lives in Ellensburg, Washington at 900 E. First Avenue, 98926. Bill Irving lives at 839 W. Viola Lane, CDA, Id. 83815.

Sincerely,

Richard Irving
208-660-0759

Irving Family Trust

This Trust Agreement, made and executed this 31st day of March, 1998, by and between Robert N. Irving, Jr. and Peggy L. Irving, husband and wife, of Kootenai County, Idaho, hereinafter collectively referred to as "Grantors" and each singly as a "Grantor", and Robert N. Irving, Jr. and Peggy L. Irving referred to individually or jointly as the "Trustee".

WITNESSETH:

WHEREAS, the Grantors desire to create a trust effective this date and the Trustee agrees to act as Trustee thereof;

WHEREAS, the Grantors hereby revoke any prior trusts that may have been executed by the Grantors,

NOW, THEREFORE, the Grantors and Trustee agree as follows:

The number that shall be used for tax purposes regarding this trust is _____ (P. Irving), _____ (R. Irving).

ARTICLE I

1. TRUST NAME: This trust shall be known as "Irving Family Trust".

2. TRUST PROPERTY: The Grantors hereby transfer the property listed in the INVENTORY, attached hereto and incorporated by reference.

3. ADDITIONAL PROPERTY: The Grantors, or either of them, or any other person, with the consent of the Trustee, may name the Trust as beneficiary of life insurance policies, deposit property with the trust, or devise property to the trust.

ARTICLE II

1. WITHDRAWALS BY GRANTORS: While both Grantors are living, the Trustee shall distribute to or for the benefit of the Grantors such sums from income and principal as the Grantors may at any time request.

2. DISTRIBUTION BY TRUSTEE: The Trustee may distribute to or for the benefit of the Grantors, or either of them, such sums from income and principal as the Trustee deems reasonable for the maintenance, support and health of either or both Grantors.

3. ADDITIONAL PROPERTY: The Grantors, or either of them, or any other person, with the consent of the Trustee, may name the Trust as beneficiary of life insurance policies, deposit property with the trust, or devise property to the trust.

ARTICLE III

1. CHARACTER OF PROPERTY: All community property transferred to this trust by the Grantors shall retain its character as community property during the joint lifetime of the Grantors and any withdrawal from the trust by the Grantors of such property shall be their community property. All separate property of either Grantor transferred to this trust shall likewise retain its character as separate property.

2. LIFE INSURANCE: The following rights and obligations apply to any life insurance policies which designate the Trust as beneficiary.

a. Premium Payment: The owner or owners of any life insurance policies shall pay all premiums and other charges to keep in force life insurance policies which such owner or owners desire to maintain on the life of either or both Grantors. The Trust shall be under no obligation to pay premiums or other charges but may make such payments if sufficient cash is available to the Trust.

b. Collection of Benefits: Upon the death of the insured, the Trust shall collect any benefits. The Trust is authorized to take any action to collect the benefits which it deems reasonable and proper. The Trust may compromise or settle any claim and may execute any property release or acquittance.

c. Policy Rights: The owner of each policy shall retain and have the right to change the beneficiary and to exercise any option, right or privilege relating to each policy, including the right to borrow in accordance with the provisions of the policy and to pledge the policy as collateral. Nothing herein shall bestow upon either Grantor, who does not own any policy, any right, privilege or incident of ownership.

3. DISABILITY OF GRANTORS: Should the Successor Trustee (named hereafter) at any time consider both the Grantors to be unable for any reason to direct Trustee with respect to disposition of such sums from the trust estate, the Successor Trustee is authorized in its sole and absolute discretion to expend for the Grantors, or either of them, such sums from the principal or income, as the Successor Trustee shall deem necessary or advisable for their, his or her support, maintenance and health. The determination of incapacity shall be made by a physician after examination of the GRANTORS. The determination shall be in writing, and must find that the GRANTORS are incapable of making or communicating responsible decisions about their property.

ARTICLE IV

1. CREATION OF TWO TRUSTS: Upon the death of the Grantor who first dies, sometimes hereinafter referred to as the "deceased Grantor", the Trustee shall divide into two trusts all property held in this trust estate, including any proceeds received from life insurance policies subject to this Agreement and including all accrued or accumulated income, as well as any property added hereto under the deceased Grantor's Will. The two trusts are named and shall be referred to, respectively, as Trust A and Trust B of Irving Family Trust, which are sometimes referred to as "Trust A" and "Trust B" for brevity. Each trust shall be separately held, administered and distributed as hereinafter provided.

With respect to the two trusts so established, it is the intention of the parties that the Trustee place in Trust A the assets held for the use, benefit and control of the Grantor who survives the death of the Grantor who dies first, sometimes hereinafter referred to as the "surviving Grantor", and place in Trust B the property and assets held for the benefit of the beneficiaries of the deceased Grantor.

2. PAYMENT OF EXPENSES AND TAXES: Upon the deceased Grantor's death, the Trustee may pay (a) the expenses of the deceased Grantor's last illness, funeral and burial, (b) all inheritance, estate and other death taxes that become payable by reason of the deceased Grantor's death, including interest and penalties on all such taxes, and (c) the expenses of administering the deceased Grantor's estate. The Trustee shall first apply to the payment of federal estate taxes any United States Treasury bonds held in the trust estate of the kind commonly referred to as discount bonds, redeemable at par in payment of such taxes. All such expenses and taxes shall be

charged against or deducted from any portion of the trust estate that is allocated to Trust B pursuant to the provisions of paragraph 4 of Article IV.

3. TRUST A ASSETS: Trust A shall consist of the following:

(a) All proceeds and benefits received from and in accordance with the provisions of life insurance policies, which are owned by the surviving Grantor and insured the life of the deceased Grantor.

(b) All property which was the separate property of the surviving Grantor immediately prior to the death of the deceased Grantor.

(c) The surviving Grantor's community property interest in (i) any community property held in this trust upon the death of the deceased Grantor, (ii) any insurance, retirement plan or other proceeds received in accordance with the provisions of any policy or retirement plan owned as the community property of the Grantors, and (iii) any other property, received by the Trustee after the death of the deceased Grantor owned as the community property of the Grantors.

(d) Property received by the Trustee under the Will of the deceased Grantor which is specifically designated as property of Trust A.

(e) Additional property in an amount equal to the maximum marital deduction allowable to the deceased Grantor's estate for federal estate tax purposes, reduced by the sum of (1) the aggregate amount allowed as a marital deduction for interests passing or that have passed to the surviving Grantor otherwise than by the terms of this Article IV, paragraph 3 and 2 the amount, if any, necessary to increase the deceased Grantor's taxable estate to the largest amount that, after allowing for the unified federal estate tax credit and all other credits and deduction (excluding the marital deduction) available to the deceased Grantor's estate and considering any adjusted taxable gifts and charges to principal that are not allowed as federal estate tax deductions, will result in no federal estate tax and no state tax equal to the state tax credit allowed by the federal estate tax law being imposed on the deceased Grantor's estate.

(f) All additional property which the surviving Grantor, may, subsequent to the death of the deceased Grantor and with the consent of the Trustee, add to this trust.

4. TRUST B ASSETS: Trust B shall consist of the following:

(a) All life insurance policies insuring the life of the surviving Grantor which were owned by the deceased Grantor as separate property, the deceased Grantor's community property or other interest in any policies insuring the life of the surviving Grantor and any proceeds received in accordance with provisions of such policies.

(b) All property received by the Trustee under the Will of the deceased Grantor which is specifically designated as property of Trust B.

(c) Notwithstanding the provisions of paragraph 3(e) of this Article IV, any property renounced by the surviving Grantor.

(d) All other property held hereunder which is not allocated to Trust A.

5. DISTRIBUTION REQUIREMENTS: The property allocated to Trust A shall be comprised only of assets that qualify for the federal estate tax marital deduction allowable for property passing from the deceased Grantor. The Trustee shall allocate and distribute to Trust A property included in the deceased Grantor's gross estate (or the proceeds of its disposition), including cash, which has an aggregate fair market value fairly representative of Trust A's proportionate share of the appreciation or depreciation in value, to the date or dates of distribution, of all property then available for distribution. All property distributed to Trusts A and B shall be valued at the respective values of such property as finally determined for federal estate tax purposes.

6. ADMINISTRATION OF TRUST A: TRUST A shall be held, applied and distributed in the following manner:

a. Distributions: The Trustee shall pay to or for the benefit of the surviving Grantor such sums from the income and principal as the surviving Grantor may at any time request.

b. Grantor Disability: Should the Trustee or Successor Trustee at any time consider the Grantor to be unable for any reason to direct the disposition of sums from the trust estate, the Trustee or Successor Trustee is authorized in its sole and absolute discretion to expend for the Grantor such sums

from principal or income, as Trustee or Successor Trustee shall deem necessary or advisable for the Grantor's support, maintenance and health.

c. Power of Appointment: Upon the death of the surviving Grantor, the remainder of Trust A shall be distributed to such persons or other distributees, including the Grantor's estate, as the surviving Grantor may appoint by 1) the surviving Grantor's will, 2) a written instrument disposing of tangible personal property pursuant to Idaho Code Section 15-2-513 or 3) other written instrument, which is executed and acknowledged in the manner required for a deed to transfer real property in the State of Idaho, and filed with the Trustee and remaining unrevoked at the time of the surviving Grantor's death.

d. Distribution After Death: After the death of both Grantors, the remainder of the trust estate, after any payments permitted to be made by the Trustee and after the distribution of any property pursuant to the foregoing power of appointment, together with any additional property thereafter received, shall be distributed in accordance with the provisions of Article V.

e. Qualification for Estate Tax Deduction: All provisions of this instrument shall be so construed and applied that the property passing from the deceased Grantor to Trust A shall qualify for the federal estate tax marital deduction. The Trustee shall not exercise any power under this instrument in a manner inconsistent with qualification of the property passing from the deceased Grantor to Trust A for such deduction.

f. Payment of Taxes and Expenses: Prior to the distribution of the remainder of Trust A after the death of the surviving Grantor, the Trustee may pay all or such part of the debts, expenses of last illness, funeral and burial expenses, costs of administration of the estate of such Grantor, and estate and inheritance taxes chargeable to the estate of such Grantor as the Trustee deems reasonable.

7. ADMINISTRATION OF TRUST B: Trust B shall be held, applied and distributed in the following manner:

a. Income Payments: The Trustee shall distribute to the surviving Grantor all of the income from Trust B in monthly or other convenient installments, but at least annually.

b. Discretionary Principal Distributions: The Trustee may pay to or apply for the benefit of the surviving Grantor such sums from the principal as the Trustee deems

necessary and proper for the maintenance, education, support and health of the surviving Grantor. In making distributions from principal to the surviving Grantor, the Trustee shall take into consideration all other sources of income or property available to the surviving Grantor, including Trust A.

c. Distribution of Assets: Upon the death of the surviving Grantor, the balance then remaining of principal and income, less any payments permitted upon the death of the surviving Grantor, together with any additional property or assets received or to be received, the Trustee shall then hold, administer and distribute as provided in the following Article V.

8. DISTRIBUTIONS DURING ADMINISTRATION: During the period after the deceased Grantor's death and before establishment of any subtrust under this agreement, the Trustee may, subject to the preceding provisions of this Article III, distribute all, none or any part of the portion of the net income of the trust estate that would have been earned by such subtrust had it then been in existence, as determined by the Trustee, to and among those persons who would have been entitled to receive income from such subtrust had it then been in existence, and any powers herein granted to the Trustee to allocate income and to invade principal shall be exercisable by the Trustee. Any undistributed income of the trust estate that is attributable to the property belonging to Trust A shall be paid as income to the Trustee of such trust along with the principal of such trust, and the Trustee of such trust shall promptly pay such income to the surviving Grantor. Any undistributed income of the trust estate that is attributable to property belonging to any other subtrust established hereunder shall be distributed to the Trustee of such subtrust as part of the principal of such subtrust.

ARTICLE V

1. ADMINISTRATION FOR BENEFICIARIES: Upon the death of the surviving Grantor, the Trustee shall hold, manage and control the property comprising the trust estate for the benefit of the beneficiaries as described below.

2. DISTRIBUTION TO BENEFICIARIES: As soon as practicable after the death of the surviving Grantor, the Trustee shall distribute the trust estate to the beneficiaries as follows.

a) The "Twin Lakes Cabin" and "Twin Lakes Shed" identified in the INVENTORY shall be kept in trust. The trustee shall keep this in trust for a period of twenty (20) years. The

beneficiaries of this property shall be grantors' children, spouses of the grantors' children and grandchildren of the grantors. The duration of the trust may be less than twenty (20) years if all of the surviving children of the grantor agree in writing to an earlier termination. The trustee shall manage the property for the recreational enjoyment of the beneficiaries. At the termination of the trust, the trustee shall distribute the property to Janet L. Powell. In the event that Janet L. Powell should predecease the grantors, then the trustee shall distribute the property at the termination of the trust to the surviving children of the grantors.

b) In order to pay for the expenses of the "Twin Lakes Cabin" and "Twin Lakes Shed" as provided in the above paragraph, the trustee shall keep sufficient funds from the trust to maintain the property. "Maintain" is defined as a) payment of taxes, utilities and other regular bills, b) repair of damages to the property, and c) payment of maintenance to keep the property in good working order. Capital improvements to the property are not to be paid from trust funds. The trustee has absolute discretion in deciding the amount of funds sufficient to maintain the property. As guidance to the trustee, the average maintenance expense of the property between 1992 to 1996 has been [REDACTED] per year. The grantors estimate that, as of the date of this trust, [REDACTED] per year should be sufficient to maintain the property.

c) The trustee is directed to distribute the remaining assets of the trust equally to the grantors' children, William Scott Irving Richard Wayne Irving and Janet L. Powell. In the event that any of the grantors' children should predecease the grantors, then his or her share shall be distributed equally to the remaining children of the grantor.

3. SPENDTHRIFT PROTECTION: Neither the principal nor the income of any trust herein created shall be liable for the debts of any beneficiary or descendant of a beneficiary, nor shall the same be subject to seizure by any creditor under the writ of proceedings at law or in equity, nor bankruptcy proceedings, nor other legal process. No beneficiary or descendant of a beneficiary, shall have the power to sell, assign, transfer, encumber or in any other manner to anticipate disposition of his or her interest in the trust estate or the income produced thereby. As used in this paragraph, the word beneficiary shall refer to any individual having a beneficial interest in the trust and not merely to an individual that the trust may specifically identify as a "beneficiary".

4. INCOME AND PRINCIPAL ALLOCATIONS: Unless otherwise specifically provided, the Trustee shall determine whether all or any part of the payment or property received or charged, expense or taxes incurred, shall be credited to or charged against income or principal, or both, in the manner provided by the Principal and Income Act in effect at such times of any state in which this trust is administered. The determination of the Trustee as to what constitutes principal and income shall, unless otherwise provided herein, be conclusive and binding on all persons in any manner interested in trusts created by this trust agreement.

5. TRUSTEE'S POWERS: To carry out the purposes of the trust or trusts created under this trust agreement, and subject to any limitations stated elsewhere herein, the Trustee shall have all of the powers and authority which are set forth in the Uniform Trustee's Powers Act, being Chapter 1 of Title 68, Idaho Code, as now in effect and as it may hereafter be amended.

In addition to the powers conferred by the Uniform Trustee's Powers Act, the Trustee shall have the power to effect distribution of property and money in divided or undivided interests and to adjust resulting differences in valuation. A distribution in kind may be made prorata or non-prorata among the beneficiaries or other distributees.

For the period of time during which both grantors are the trustees, each Trustee is authorized to act individually, independently, and without the consent of the other Trustee for all purposed related to the trust.

6. COMPENSATION AND ACCOUNTING: The Trustee and all persons employed by the Trustee shall be entitled to reasonable compensation in accordance with the provisions of applicable state law. The Trustee shall reasonably account as to the trust and its administration as provided by state law.

7. SUCCESSOR TRUSTEE: Upon the death of the first Grantor to die, or upon the resignation or disability of one of the Grantors, the remaining Grantor shall have all of the authority of the trustee. Upon the death or resignation or disability, or a combination thereof, of both Grantors, Janet L. Powell shall act as Successor Trustee. In the event that Janet L. Powell is unable or unwilling to act Successor Trustee, then Michael Wytychak III of Coeur d'Alene, Idaho shall act as Successor Trustee. The Successor Trustee shall have all of the powers of the Trustee. Any Successor may resign at any time by giving written notice of such resignation to the remaining Successor Trustees. In the event any vacancy as to the Trustee is not

filled by the aforescribed procedures, then a successor Trustee may be appointed by a Court of competent jurisdiction upon the petition of any interested party.

I have named Michael Wytychak III, the attorney who has drafted this Trust, as the Alternate Successor Trustee. Mr. Wytychak has advised me of the advantages and disadvantages of appointing him as the Alternate Successor Trustee of my Trust. Mr. Wytychak has explained to me that I am under no obligation to appoint him. He has reviewed with me his role as fiduciary in the Trust. I understand that he will be entitled to a reasonable charge for his services as the Alternate Successor Trustee.

8. CHARACTER OF DISTRIBUTIONS: Unless otherwise specifically stated, all distributions, whether of trust, income or principal, shall be the separate property of each individual distributee. All income, rents, issues, profits, gains and appreciation of property distributed to each individual distributee as separate property shall also be the separate property of each such distributee.

ARTICLE VI

1. AMENDMENT AND REVOCATION: The Grantors may at any time during their joint lives amend any of the provisions of this trust agreement by an instrument signed by both Grantors and delivered to the Trustee. Neither Grantor shall have any power to participate in any amendment of this trust agreement that would in any manner affect a policy of insurance on such Grantor's life that is the separate property of the other Grantor.

During the joint lives of the Grantors, the trust created by this agreement may be revoked in whole or in part, with respect to community property, by an instrument signed by either Grantor and delivered to the Trustee and the other Grantor, and, with respect to separate property, by an instrument signed by the Grantor who contributed the separate property and delivered to the Trustee. Upon revocation, the Trustee shall distribute all or the designated portion of the community property to the Grantors and the separate property to the Grantor who contributed such property.

Upon the death of the Grantor who dies first, Trust B shall become irrevocable and the surviving Grantor shall thereafter have no power to amend Trust B. The surviving Grantor may amend or revoke Trust A, in whole or in part, by an instrument signed

Notary Public
Residing at Coeur d'Alene, Id.
My commission expires: 7/15/2003

INVENTORY

SUMMARY

Community
Property:

Schedule A - Real Estate

[REDACTED]

Schedule B - Stocks & Bonds

[REDACTED]

Schedule C - Mortgages, Notes
& Cash

[REDACTED]

Schedule D - Other Misc.
Property

[REDACTED]

Total Net Value -

[REDACTED]

Schedule A - Real Estate

Community
Property:

Total Real Estate:

[REDACTED]

Description:

1718 Young St., Coeur d'Alene, legally
described below as parcel A

[REDACTED]

Twin Lakes Cabin, legally described
below as parcel B

[REDACTED]

Twin Lakes Shed, legally described
below as parcel C

[REDACTED]

Schedule B - Investments

Community
Property:

Total Stocks & Bonds:

[REDACTED]

Description:

Stocks - Pioneer Fund II

[REDACTED]

Meridian Point Realty Trust

unknown

INVENTORY

1996 Oldsmobile
1989 GMC Pickup Truck
Boat & Motor
Household furnishings

Life Insurance:
Prudential
Washington State Policy

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

[REDACTED]
[REDACTED]
[REDACTED]

The legal description for real estate described above is as follows:

PARCEL A:

Kasemeyer's Addition to Coeur d'Alene, East 75 feet of Lots 1 and 2, East 75 feet of North half of Lot 3, block 13, Section 19, Township 50 North, Range 3 West, Kootenai County, State of Idaho

PARCEL B:

Springwater Addition to Excelsior Beach, Lot 1, Section 6, Township 52 North, Range 4 West, Kootenai County, State of Idaho

PARCEL C:

Lakeview Addition to Lower Twin Second, Lot 17, Block 8, Section 31, Township 53 North, Range 4 West, Kootenai County, State of Idaho

INVENTORY

Public Storage-120 shares unknown
Landsing Diversified Properties III unknown
United Bond Fund # 624 [REDACTED]
United Municipal Bond Fund #760 [REDACTED]
Vanguard U.S. Treasury - short term [REDACTED]
Vanguard U.S. Treasury - interm [REDACTED]
Variable Annuities not transferred
into trust:
PO 16167-Robert : [REDACTED]
PO 16166-Robert: [REDACTED]
PO 14415-Peggy: [REDACTED]

Gift to Minor's Accounts-not
transferred into Trust:

United Vanguard Fund #629-[REDACTED]
United Accum. Fund #623-[REDACTED]
United Accum. Fund #623-[REDACTED]
United Int'l Growth Fund #625-[REDACTED]
United - Yakima Office - [REDACTED]

PERS Life Insurance of Peggy Irving not
transferred into trust (face value [REDACTED])

TIAA & CREF annuities not transferred into
trust

Schedule C - Financial Accounts

Community
Property:

Total Mortgages, Notes & Cash: [REDACTED]

Description:

Checking acct. @ Wells Fargo [REDACTED]
United Cash Management [REDACTED]

Schedule D - Misc. Property

Community
Property:

Total Misc. Property: [REDACTED]

Description:

First Amendment To The Irving Family Trust

This trust amendment is made between Robert N. Irving, Jr. and Peggy L. Irving, as Grantors, and Robert N. Irving, Jr. and Peggy L. Irving as Trustees.

The Grantors created and placed in effect a Trust Agreement entitled The Irving Family Trust, hereinafter referred to as AGREEMENT, dated March 31, 1998.

The Grantor intends to change the AGREEMENT, and the Trustee is willing to accept these changes.

I

This Amendment is made pursuant to ARTICLE VI, Paragraph 1, AMENDMENT AND REVOCATION, which provides as follows:

The Grantors may at any time during their joint lives amend any of the provisions of this trust agreement by an instrument signed by both Grantors and delivered to the Trustee...

II

The Grantor confirms all of the provisions of the above-described Trust Agreement except for the changes described below.

III

The following changes are made to the trust:

1. An updated Trust Inventory is attached to this Amendment and incorporated by reference.
2. ARTICLE V, Paragraphs 2 a) and 2 b) are hereby canceled. There shall be no substitution for these canceled provisions.
3. ARTICLE V, Paragraph 2 c) is hereby canceled. In lieu of the canceled provision, the following is substituted:

The trustee is directed to distribute the remaining assets of the trust equally to the grantors' children, William Scott Irving, Richard Wayne Irving, and Janet L. Powell. In the event that any of the grantor's children should predecease the surviving grantor, then his or her share shall be distributed to the remaining surviving children of the grantors.

4. ARTICLE V, Paragraph 7, SUCCESSOR TRUSTEE, is hereby canceled. In lieu of the canceled provision, the following is substituted:

Upon the death of the first Grantor to die, or upon the resignation or disability of one of the Grantors, the remaining Grantor shall have all of the authority of the trustee. Upon the death or resignation or disability, or a combination thereof, of both Grantors, Richard Wayne Irving shall act as Successor Trustee. In the event that Richard Wayne Irving is unable or unwilling to act as Successor Trustee, then Janet L. Powell shall act as Successor Trustee. The Successor Trustee shall have all of the powers of the Trustee. Any successor may resign at any time by giving written notice of such resignation to the remaining Successor Trustees. In the event any vacancy as to the Trustee is not filled by the aforescribed procedures, then a successor Trustee may be appointed by a Court of competent jurisdiction upon the petition of any interested party.

5. The right to amend or revoke the foregoing amendment in whole or in part is hereby reserved.
6. The amendments contained in this Agreement are to be attached to the Trust executed on March 31, 1998 and shall become a part of this Agreement.

IN WITNESS OF THEIR AGREEMENT, the parties have executed and acknowledged this Amendment the day and year first above written.

Robert N. Irving, Jr.
Robert N. Irving, Jr., GRANTOR AND TRUSTEE

Peggy L. Irving
Peggy L. Irving, GRANTOR AND TRUSTEE

State of Idaho)
) ss.
County of Kootenai)

On this 26 day of October, in the year 20 12, before me, the undersigned notary public, personally appeared Robert N. Irving, Jr. and Peggy L. Irving, known or identified to me to be the persons whose names are subscribed to the within instrument and the grantors and trustees of the above described trust, and acknowledged to me that Robert N. Irving, Jr. and Peggy L. Irving executed the same as the grantors and the trustees of the above described trust.

Shelly Beck
Notary Public
Residing at: Hayden, ID



My Commission Expires: Oct. 22, 2016

INVENTORY

SUMMARY OF SCHEDULES	TRUST PROPERTY	NON- TRUST PROPERTY
Real Estate	\$ -	\$ -
Stocks & Bonds	\$ -	\$ -
Cash & Bank Accounts	\$ -	\$ -
Miscellaneous Property	\$ -	\$ -
GROSS VALUE OF ESTATE	\$ -	\$ -
Debts	\$ -	\$ -
NET VALUE OF ESTATE	\$ -	\$ -
SCHEDULE A: Real Estate		
3731 N. Second, Coeur d' Alene, ID		
3730 N. Second, Coeur d' Alene, ID		
Twin Lakes Cabin		
Twin Lakes Shed		
SUBTOTAL	\$ -	\$ -
SCHEDULE B: Stocks & Bonds		
~~IRA- Peggy~~		
Waddell and Reed Annuity		
Waddell and Reed Annuity		
Missouri Stock Company		
SUBTOTAL	\$ -	\$ -
SCHEDULE C: Cash & Bank Accounts		
SUBTOTAL	\$ -	\$ -
SCHEDULE D: Miscellaneous Property		
1989 GMC Truck		
2007 Toyota Camry		
Boat		
Motor Home		
SUBTOTAL	\$ -	\$ -
SCHEDULE E: Debts		
SUBTOTAL	\$ -	\$ -



State of Idaho

DEPARTMENT OF WATER RESOURCES

Northern Region • 7600 N MINERAL DR STE 100 • COEUR D ALENE, ID 83815-7763

Phone: (208)762-2800 • Fax: (208)769-2819 • Website: www.idwr.idaho.gov

C.L. "Butch" Otter
Governor

Gary Spackman
Director

June 08, 2018

IRVING FAMILY TRUST
326 E KNOTTY PINE LN
COEUR D ALENE ID 83815-1800

Re: Change in Ownership for Water Right No(s): 95-7645

Dear Water Right Holder(s):

The Department of Water Resources (Department) acknowledges the receipt of correspondence changing ownership of the above referenced water right(s) to you. The Department has modified its records and has enclosed a computer-generated report for you.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing a Notice of Change in Water Right Ownership, the Department does not review the history of water use to determine if the right has been forfeited or deliberately abandoned through five years or more of non-use. To read more about water right forfeiture, including how to protect a water right from forfeiture, please see Idaho Code §§ 42-222 and 42-223.

Please note, water right owners are required to report any change of water right ownership and any change of mailing address to the Department within 120 days of the change. Reporting forms are available from any office of the Department, or from the Department's website.

If you have any questions concerning the enclosed information, please contact me at (208) 762-2808.

Sincerely,

Dawn Lenon
Technical Records Specialist I

Enclosure(s) Notice of Claim 95-7645