Form 42-248/42-1409(6) E D1/15

AUG 0 2 2020

Active in the Water Supply Bank? Yes \(\scale \) No \(\scale \)

Name on W-9

STATE OF IDAHO DEPARTMENT OF WATER RESOURCES

	Split?	Leased to Water	Water Right/Claim No.	Split?	Leased to Water
Water Right/Claim No.	Yes 🔲	Supply Bank? Yes	Water Right/Clafft No.		Supply Bank?
95-15124	Yes 🗆	Yes 🗆		Yes 🗆	Yes 🗌
13 13124	Yes 🗆	Yes 🗌		Yes 🗆	Yes 🗌
	Yes 🗆			Yes 🗆	Yes 🗌
	Yes 🗆	Yes 🗆		Yes 🗌	Yes 🗆
	168 🗆	Yes 🗌 ,		Yes 🗌	Yes 🗌
Previous Owner's Name: New Owner(s)/Claimant(s):	mary	nt water right holder/claim	low	nnector a	nd 🗌 or 🔲 and/
Mailing address 208 ~ 1060 - 7. Telephone	355	City	mkildow@9	State ZI	Com
Date you acquired the water right is leased to Supply Bank leases associated completed IRS Form W-9 for rights with multiple owners m	ights and/or cl the Water Sup d with the wat payment to be tust specify a	aims listed above: pply Bank changing over right. Payment of resissued to an owner. A designated lessor usin	evenue generated from any re	reassign to the	e new owner any W d water right requir all supply a W-9. W
This form must be signed and A copy of the conveyar document must include a plat map, survey map or and/or claim listed above filing fee (see instruction \$25 per undivided \$100 per split wate No fee is required If water right(s) are leased If water right(s) are leased	nce document a legal descrip r aerial photo e (if necessary ns for further of water right, er right, for pending a d to the Water	t – warranty deed, qui tion of the property or graph which clearly sl to clarify division of v explanation): djudication claims. Supply Bank AND the	itclaim deed, court decree, condescription of the water rights nows the place of use and powerer rights of complex properties. IN FILE # 95-14 The are multiple owners, a Lesse widual owner or designated lesses.	(s) if no land is pint of diversion the description 1334	conveyed. on for each water riss).
This form must be signed and A copy of the conveyar document must include a plat map, survey map or and/or claim listed above Filing fee (see instruction \$25 per undivided \$100 per split wate No fee is required If water right(s) are leased	nce document a legal descrip r aerial photo e (if necessary ns for further of water right. er right. for pending a d to the Water d to the Water	t — warranty deed, quition of the property or graph which clearly sto clarify division of vexplanation): djudication claims. Supply Bank AND their Supply Bank, the indivisional	itclaim deed, court decree, or description of the water right nows the place of use and power rights of complex properties. IN FILE # 95-14	(s) if no land is pint of diversion the description 1334	conveyed. on for each water ris). form is required. lete, sign and submit

If yes, forward to the State Office for processing

Approved by _____ Processed by

W-9 received? Yes No No

STATE OF IDA

STATE OF IDAHO
IDAHO DEPARTMENT OF HEALTH AND WELFARE
BUREAU OF VITAL RECORDS AND HEALTH STATISTICS

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	¥ ⊠ Yes		DEN NAME (First, Middle, La	AL Suffix)	raint -	INDIAN	CE (State, Territory, or F	oreign Country)
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This is a true and correct reproduction of the document officially registered and placed on file with the IDAHO BUREAU OF VITAL RECORDS AND HEALTH STATISTICS.

DATE ISSUED:

JAN 2 2 2020

This copy not valid unless prepared on engraved border displaying state seal and signature of the Registrar

James B. C JAMES B. AYDELOTTE STATE REGISTRAR







SUMMARY OF YOUR TRUST

Title of Trust:

John and Martha Kildow Family Trust

Type of Trust:

Disclaimer Revocable Living Trust

Grantors:

John O. Kildow and Martha F. Kildow

Trustees:

John O. Kildow and Martha F. Kildow

Successor Trustees:

(1) Jennifer A. Kildow 5/1864 PM 19

(2) Gertrude Hettmann

(3) Mark S. Kildow

(4) Linda M. Johnson

Date Established:

July 13, 2001

Title Should be

Taken as Follows:

John O. Kildow and Martha F. Kildow as Co-Trustees of the John and Martha Kildow Family Trust U/A 07/13/01

Assets with Beneficiary
Designation, other than
IRA's & Qualified Plans,
(i.e. Life Insurance) Should
be Taken as Follows:

John O. Kildow and Martha F. Kildow as Co-Trustees or

to their successor Trustees of the John and Martha

Kildow Family Trust U/A 07/13/01

Tax ID Number:

Use your Social Security Number

Applicable Law:

Idaho

THE JOHN AND MARTHA KILDOW FAMILY TRUST

This Trust Agreement, made and executed this <u>/3</u> day of <u>fully</u>, 2001, by and between JOHN O. KILDOW and MARTHA F. KILDOW, husband and wife, of Kootenai County, Idaho, hereinafter collectively referred to as "Grantors" and each singly as a "Grantor", and JOHN O. KILDOW and MARTHA F. KILDOW and, hereinafter referred to as the "Trustee" and each singly as a "Co-Trustee."

WITNESSETH:

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

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

ARTICLE I

- 1. **TRUST NAME:** This trust shall be known as the "JOHN AND MARTHA KILDOW FAMILY TRUST."
- 2. **TRUST PROPERTY:** The Grantors hereby transfer the sum of One Dollar (\$1.00), to the trust, receipt of which is hereby acknowledged, to be held in trust and distributed as hereinafter set forth.
- 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, or deposit property with the trust, or devise property to the trust.
- 4. **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.

ARTICLE II

- 1. TRUST ADMINISTRATION: While both Grantors are living, the Trustee shall administer the trust estate for the benefit of the Grantors as provided in this Article. The Grantor who survives the death of the first Grantor to die is hereinafter referred to as the "surviving Grantor." After the death of the first Grantor to die, sometimes hereinafter referred to as the "deceased Grantor", the Trustee shall administer all of the Trust property, except any property which had been the property of the deceased Grantor and which is renounced by the surviving Grantor, for the benefit of the surviving Grantor.
- 2. **DISTRIBUTIONS TO GRANTORS:** 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 during their joint lifetimes.
- 3. **DISTRIBUTIONS TO SURVIVING GRANTOR:** After the death of the deceased Grantor, the Trustee shall distribute to or for the benefit of the surviving Grantor such sums from income and principal as the surviving Grantor may at any time request.
- 4. **RENUNCIATION:** Any property which had been the property of the deceased Grantor which is renounced or disclaimed in accordance with the requirements of applicable law by the surviving Grantor shall be administered in accordance with the provisions of Article III. In the absence of a clear expression to the contrary in the instrument of renunciation or disclaimer, any renunciation or disclaimer by the surviving Grantor shall not be construed as the renunciation or disclaimer by the surviving Grantor of the surviving Grantor's interest, as a trust beneficiary, in the property held pursuant to Article III, including any property allocated to the trust established by the provisions of Article III as a result of the surviving Grantor's renunciation or disclaimer, nor shall the surviving Grantor be treated as having predeceased the deceased Grantor in regard to the surviving Grantor's interest as a beneficiary of said trust.
- 5. **PAYMENT OF EXPENSES:** Upon the death of each Grantor, the Trustee is authorized to pay all or such proportion thereof as the Trustee deems necessary, the debts, funeral and burial expenses, estate administration expenses and death taxes chargeable to the estate of each Grantor from such Grantor's property.
- 6. **POWER OF APPOINTMENT:** Upon the death of the surviving Grantor, the remainder of the trust estate shall be distributed to such persons or other distributees, including the surviving Grantor's estate, as the surviving Grantor may appoint by the surviving Grantor's will, a written statement disposing of tangible personal property

pursuant to Idaho Code § 15-2-513 or 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.

7. **DISTRIBUTION AFTER DEATH**: After the death of the surviving Grantor, the remainder of the property held pursuant to this Article II after any payments permitted to be made by the Trustee and after the distribution of any property pursuant to the foregoing power of appointment shall be administered in accordance with the provisions of Article III.

ARTICLE III

- 1. **ADMINISTRATION FOR SURVIVING GRANTOR:** After the death of the deceased Grantor, the Trustee shall administer all property which is allocated to be administered pursuant to the provisions of this Article III, including property which is renounced or disclaimed by the surviving Grantor, as hereinafter provided.
- 2. **DISTRIBUTIONS TO SURVIVING GRANTOR:** The Trustee shall distribute the net income to the surviving Grantor in convenient installments but at least annually. The Trustee may distribute to or apply for the benefit of the surviving Grantor such sums from principal as the Trustee deems reasonable for the maintenance, education, support and health of the surviving Grantor.
- 3. **DISTRIBUTION AFTER DEATH:** After the death of the surviving Grantor, the remainder of the property shall be administered as provided in the following Article IV.

ARTICLE IV

- 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 Grantors' children, namely: JENNIFER A. KILDOW, LINDA M. JOHNSON, MARK S. KILDOW, SYLVIA A. KILDOW and ALETA KANTOR, sometimes hereinafter collectively referred to as "beneficiaries" and each singly as a "beneficiary".
- 2. **DISTRIBUTION TO BENEFICIARIES:** As soon as practicable, the Trustee shall distribute fifty percent (50%) of the trust estate to JENNIFER A. KILDOW and fifty percent (50%) of the trust estate shall be distributed equally between LINDA M. JOHNSON,

MARK S. KILDOW, SYLVIA A. KILDOW and ALETA KANTOR. All shares of the trust estate shall be distributed outright to the designated beneficiary, except for the share of SYLVIA A. KILDOW, which shall be held as a separate trust with MARK S. KILDOW, LINDA M. JOHNSON and ALETA KANTOR, successively in the order named as Trustee, to be administered and distributed as hereafter provided.

Any share which is allocated to a deceased beneficiary leaving issue then living shall be administered and distributed in accordance with the provisions of paragraph 3 of this Article IV. The share of the trust estate allocated to SYLVIA A. KILDOW as a separate trust shall be administered and distributed as follows:

- a. So long as her separate trust continues, the Trustee shall pay to or apply for her benefit of as much of the income and principal of the Trust as the Trustee deems reasonable for her support, maintenance, health and education, after taking into consideration, to the extent the Trustee deems advisable her independent income and other resources known to the Trustee. Any income not so distributed shall be accumulated and added to principal.
- b. Upon SYLVIA A. KILDOW's death, the Trustee shall distribute the remainder of her trust estate to LINDA M. JOHNSON, MARK S. KILDOW and ALETA KANTOR in equal shares.

3. **DEATH OF BENEFICIARY:**

a. Trust Subject to GST Tax: If any beneficiary dies before becoming entitled to receive distribution of such beneficiary's entire trust and if such deceased beneficiary's trust or share has an inclusion ratio, as defined in Internal Revenue Code § 2642(a), greater than zero, then the undistributed balance of such deceased beneficiary's trust or share shall be distributed to such persons or other distributees, including the estate of the beneficiary, as the beneficiary may provide and in such proportions as such beneficiary may at any time appoint, either by the beneficiary's Last Will and Testament or by a written instrument other than a Will, executed and acknowledged in the manner required by the execution and acknowledgment of a deed to real property in the State of Idaho, filed with the Trustee during the lifetime of such beneficiary and remaining unrevoked at the time of the beneficiary's death. Any property which is not distributed from such deceased beneficiary's trust or share pursuant to the foregoing power of appointment

shall be distributed to the deceased beneficiary's issue, by right of representation, but subject to the provisions of a subsequent paragraph entitled "Trust Continuation," provided that if the deceased beneficiary should not leave any surviving issue then to the then living beneficiaries and groups composed of the living issue of any deceased beneficiaries, in equal shares, and if there are no then living beneficiaries and groups composed of the living issue of any deceased beneficiaries, then to the estate of the deceased beneficiary. Any share allocated to a then living beneficiary shall be held and distributed upon the same terms and conditions herein set forth for said surviving beneficiary. Any share allocated to a group composed of the living issue of a deceased beneficiary shall be divided among such group, by right of representation, and each such issue's share shall be subject to a subsequent paragraph entitled "Trust Continuation." No written instrument shall be a valid exercise of the foregoing power of appointment unless it specifically refers to and exercises the power of appointment granted herein.

- b. Trust Not Subject to GST Tax: If any beneficiary dies before becoming entitled to receive distribution of such beneficiary's entire trust or share and if such deceased beneficiary's trust or share has an inclusion ratio, as defined in Internal Revenue Code § 2642(a), of zero, then the undistributed balance of such deceased beneficiary's trust or share shall be distributed to the deceased beneficiary's issue, by right of representation, but subject to the provisions of a succeeding paragraph entitled "Trust Continuation," provided that if the deceased beneficiary should not leave any surviving issue, then to the then living beneficiaries and groups composed of the then living issue of any deceased beneficiaries, in equal shares, and if there are no then living beneficiaries and groups composed of the living issue of any deceased beneficiaries, then to the estate of the deceased beneficiary. Any share allocated to a then living beneficiary shall be held and distributed upon the same terms and conditions herein set forth for said surviving beneficiary. Any share allocated to a group composed of the living issue of a deceased beneficiary shall be divided among such group, by right of representation, and each such issue's share shall be subject to a subsequent paragraph entitled "Trust Continuation."
- c. <u>Predeceased Child Move-Up Rule</u>: Notwithstanding the foregoing provisions of this paragraph 3(b) of Article IV, in the event any beneficiary is entitled to receive a separate share of the trust estate pursuant to the preceding paragraphs of this Article IV at the date of death of the surviving Grantor, then if such beneficiary dies no later

than ninety (90) days from the date of death of the surviving Grantor such beneficiary shall be deemed to have predeceased the surviving Grantor for generation-skipping transfer tax purposes in accordance with Treasury Regulation § 26.2612-1(a)(2)(i) as now set forth and as said section may hereafter be amended and such beneficiary's trust or portion thereof of which the surviving Grantor is deemed to be the transferor shall be distributed pursuant to subparagraph 3(b) of this Article IV.

- 4. **TRUST CONTINUATION:** If any trust property is distributable to or continued in trust for the benefit of the issue of a deceased beneficiary, hereinafter referred to individually as "issue", who has not attained twenty-five (25) years of age the Trustee may, in its discretion:
- a. Defer, in whole or in part, payment or distribution of any or all property to which such issue may be entitled, holding the whole or the undistributed portion thereof as a separate share for such issue.
- b. Pay, distribute or apply the whole or any part of any net income or principal at any time held for any such issue to or for the support, maintenance, health and education of such issue by making payment or distribution thereof to the guardian, conservator, custodian, or other legal representative, wherever appointed, of such issue, or to the person with whom such issue resides, or to such issue personally, or for the benefit of such issue, and pay to or distribute any balance thereof to such issue when such issue attains the age of twenty-five (25) years, or, in case such issue shall die before distribution of all property, to the estate of such issue. The receipt of the person or persons to whom any such payment or distribution is so made shall be a sufficient discharge.

5. **PERPETUITIES AND ALIENATION:**

- a. The absolute power of alienation of real property in the State of Idaho shall not be suspended by any provision of this trust agreement for a period longer than the continuance of the lives of the persons in being at the creation of any such limitation or condition and twenty-five (25) years thereafter. This trust agreement shall be construed to eliminate or modify any provisions violating the foregoing sentence, but in such manner so that the provisions of this trust agreement are carried out to the greatest extent possible.
- b. As to real property which is not in the State of Idaho, unless terminated earlier by the other provisions of this Trust Agreement, each trust's interest in such real property shall terminate twenty-one (21) years after the death of the last survivor of such

of the beneficiaries thereunder as shall be living at the time such trust becomes irrevocable, and thereupon such real property which is not in the State of Idaho shall be distributed, discharged of trust, to the persons then entitled to the income of such real property in the proportions to which they are entitled to the income.

<u>ARTICLE V</u>

- 1. **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.
- 2. **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 power 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.

Additionally, the Trustee is authorized to employ attorneys, accountants, investment managers, specialists and such other agents as the Trustee shall deem necessary or desirable. The Trustee shall have the authority to appoint an investment manager or managers to manage all or any part of the assets of the trust, and to delegate to said investment manager the discretionary power to acquire and dispose of assets of the trust. The Trustee may charge the compensation of such attorneys, accountants, investment managers, specialists and other agents against the trust, including any other related expenses.

With respect to securities deposited in trust, the Trustee is authorized to exercise all rights, powers and privileges of ownership, including the power to give proxies, pay assessments, and other sums deemed necessary by the Trustee for the protection of the trust estate; to have the right to vote corporate stock held in the trust in person or by special, limited or general proxy, with or without power of submission, or to refrain from voting provided, however, that if the Trustee is a Bank any stock of the Bank Trustee held in trust shall be voted as the Grantor or beneficiary, in writing, directs, and if not so directed, as the Trustee may determine; to participate in voting trust or trusts, reorganization, consolidation, merger, or liquidation and in connection therewith to deposit securities with and transfer title to any protective committee under such terms as the Trustee may deem advisable, and to exercise or sell stock subscriptions or conversion rights for any of such securities. The Trustee may hold securities or other trust property in its name as Trustee hereunder, in its own name, or in the name of its nominee, or Trustee may hold such securities unregistered in such condition that ownership will pass by delivery.

- 3. **COMPENSATION OF TRUSTEE**: The Trustee shall be entitled to receive compensation for trustee services herein in accordance with the Trustee's schedule of compensation established from time to time by Trustee's trust department for the administration of trusts of a character similar to this trust, or if the Trustee is an individual or an organization that does not have a trust department, the Trustee shall be entitled to receive reasonable compensation for Trustee's services. Such compensation may be collected annually by the Trustee out of income or principal or both, and shall be shown on its annual accounting.
- 4. **ACCOUNTING BY TRUSTEE:** The Trustee shall render at least quarterly to the beneficiaries who are receiving payment from Trustee, whether of income or principal or both, a statement of account showing receipts, disbursements and distribution of both principal and income during the period of accounting, and further showing the invested and uninvested principal and the undistributed income in the account at the time of such statement. The beneficiaries shall have the right upon written notification to Trustee to waive this accounting requirement.

- 5. SUCCESSOR TRUSTEE: Upon the death of the first Grantor to die, or upon the resignation or disability of one of the Grantors, the surviving or remaining Grantor shall become the sole Trustee; provided, however, that the surviving or remaining Grantor may appoint one or more Co-Trustees and may set forth the duties and responsibilities and any limitations thereof for such Co-Trustee or Co-Trustees. Upon the death, resignation or disability, or a combination thereof, of both Grantors, and if one or more Co-Trustees, other then the Grantor, had been appointed and are then acting in such capacity, such Co-Trustee or Co-Trustees shall become the successor Trustee or Co-Trustees, but if no such other Co-Trustee had been appointed or is then acting, JENNIFER A. KILDOW shall be appointed to be the successor sole Trustee. In the event she fails to qualify or ceases to act, GERTRUDE HETTMANN shall become the sole successor Trustee. In the event she fails to qualify or ceases to act, MARK S. KILDOW shall become the sole successor Trustee. In the event he fails to qualify or ceases to act, LINDA M. JOHNSON shall become the sole successor Trustee. Any Trustee or Co-Trustee may resign at any time by giving written notice of such resignation to the Grantors, or the surviving Grantor, or if both Grantors are deceased, then to any Co-Trustee and the income beneficiaries. Any successor Trustee or Co-Trustee who is properly appointed, shall become a successor Trustee or Co-Trustee upon written acceptance of the appointment. In the event of any vacancy as to the Trustee is not filled by the aforedescribed procedures, then a successor Trustee may be appointed by a Court of competent jurisdiction upon the petition of any interested party. As used in this Trust, the term "Trustee" shall be deemed to refer to both or all Co-Trustees unless the context indicates to the contrary.
- 6. **EDUCATION DEFINED:** Whenever provisions are made in this Trust Agreement for payment for the "education" of a beneficiary, the term "education" shall be construed to include primary, secondary, college and post-graduate study and study in any accredited vocational or trade school, so long as pursued to advantage by the beneficiary, at any institution of the beneficiary's choice; and in determining payments to be made for such primary, secondary, college or post-graduate education or study at an accredited vocational or trade school, the Trustee shall take into consideration the beneficiary's related living expenses to the extent that they are reasonable. All decisions as to whether studies are being pursued to advantage shall be determined by the Trustee.

- 7. **TANGIBLE PERSONAL PROPERTY:** If the Trustee receives any items of tangible personal property other than cash or property used or held in any trade, profession or business, or for investment, or for the production of income, the Trustee may do any one or more of the following, without regard to strict equality among the beneficiaries: (a) distribute any such property among any beneficiaries of this trust, (b) hold it for the later use of any beneficiary, (c) use it in maintaining a home for any beneficiary, or (d) convert it into cash and add it to the principal of the trust estate.
- 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.
- 9. **SPENDTHRIFT PROTECTION:** Neither the principal nor the income of any trust herein created shall be liable for the debts of any beneficiary or issue 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 issue 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."
- trust, whether existing or to be established, into two or more separate smaller trusts, without any requirement for discretionary distributions to be made proportionally among said trusts, whenever the Trustee believes such division may achieve desirable tax results for the trust or its beneficiaries, promote easier administration or otherwise be in the best interests of the trust or its beneficiaries. Upon termination of any separate smaller trust, the Trustee may make distributions from any one such trust to any beneficiary in such proportions and amounts as the Trustee considers desirable so long as distribution from all such separate smaller trusts would, if such trusts were a single trust, satisfy the provisions governing the Trust before its division. For example, if any property is directed

to be added to a trust and the addition to the property would cause the trust to have an inclusion ratio greater than zero, the Trustee may divide the trust into two separate smaller trusts, one of which will have a zero inclusion ratio and the other of which will have a 100% inclusion ratio.

- 11. TRANSACTIONS WITH GRANTORS' ESTATES: Upon the death of either Grantor or any beneficiary the Trustee may, if it deems such action necessary or advisable for the protection of the estate of the deceased Grantor or beneficiary, or in the best interests of any such estate or this trust and its beneficiaries: (a) purchase securities and other property from the legal representative of such estate and retain such property as part of the trust estate, or (b) make secured or unsecured loans to the legal representative of any such estate. The Trustee shall bear no liability for any loss resulting to the trust estate by reason of any such purchase or loan.
- 12. **DISCHARGE OF LEGAL OBLIGATION:** No Trustee or successor Trustee shall make any discretionary distribution to or for the benefit of any beneficiary which would discharge or absolve such Trustee's obligation to support or maintain any such beneficiary.
- 13. **POWERS OF CO-TRUSTEES:** At any time where the Grantors are acting as Co-Trustees, any Co-Trustee may, without the signature or consent of any other Co-Trustee, transact business and execute any contract, deed, document of conveyance or other legal instrument.
- 14. **NO CONTEST CLAUSE:** If any beneficiary under this Trust in any manner directly or indirectly contests this Trust or any of its provisions in any legal proceeding that is designed to thwart the Grantors' wishes as expressed in this Trust, any share or interest in this Trust given to that contesting beneficiary under this Trust is revoked and shall be disposed of in the same manner provided herein as if that contesting beneficiary had predeceased the Grantors without issue.
- 15. **REFERENCES TO SECTIONS AND REGULATIONS:** Unless the context clearly implies the contrary, all references to "§" and "§§" (section and sections) are to sections of the Internal Revenue Code of 1986 or corresponding provisions of future federal tax laws and the Internal Revenue Code. All references to Treasury Regulations are to regulations issued regarding sections of the Internal Revenue Code of 1986 or corresponding regulations to future federal tax laws and the Internal Revenue Code.

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.

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.

After the death of the deceased Grantor, the trust created pursuant to the provisions of Article III shall be irrevocable and the surviving Grantor shall have no power to amend or revoke the trust created pursuant to the provisions of Article III. The surviving Grantor may amend or revoke the trust created pursuant to the provisions of Article II, in whole or in part, by an instrument signed by the surviving Grantor and delivered to the Trustee. Upon such revocation of the trust created pursuant to the provisions of Article II, the Trustee shall distribute all or the designation portion of said trust to the surviving Grantor.

- 2. **SITUS:** This trust is established and accepted by the Trustee under the laws of the State of Idaho, and all questions concerning its validity, construction and administration shall be determined under such laws, except as otherwise provided herein.
- 3. **HEADINGS**: The paragraph headings are for convenience only and are not a part of this Trust Agreement and shall not be used in interpreting or construing this Trust Agreement.
- 4. **SEVERABILITY:** If any provision of this Agreement is deemed invalid or unenforceable for any reason, the remaining provisions of this Agreement shall not be affected thereby but rather shall be enforced to the greatest extent permitted by applicable law.
- 5. **COUNTERPARTS:** This Agreement may be executed through the use of multiple original counterparts.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement the day and year first above written.

John O. Kildow JOHN O. KILDOW Mastha F. Kildow

"Grantors & Trustee"

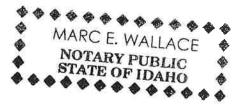
STATE OF IDAHO)

SS

County of Kootenai)

On this 13 day of Jaly ____, 2001, before me, the undersigned, a Notary Public in and for said State, personally appeared JOHN O. KILDOW and MARTHA F. KILDOW, 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.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



FIRST AMENDMENT TO THE JOHN AND MARTHA FAMILY TRUST

We, John Kildow and Martha Kildow, as Settlors of The John and Martha Family Trust, residing at 2707 S. Evergreen Lane, Coeur d'Alene, Idaho 83814, do hereby exercise our authority to amend the John and Martha Family Trust executed on the 13th day of July, 2001, under the powers as Grantor and Trustee under Article VI, Section 1, as follows:

I.

Article IV, Sections 1 and 2, shall be amended to read:

- 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 Grantors' child, namely: JENNIFER A. SINNEMA (KILDOW), 5816 E. 27th, Spokane, Washington 99223, and Grantors' grandchildren, Matthew Johnson, 3505 N. 7th Street, Coeur d'Alene, Idaho 83814, Kyle Kildow, 2332 Riviera Court, Hubbard, Oregon 97032, Isaac Kantor, 3130 Pattee Canyon Road, Missoula, Montana 59803, and Anna Kildow Barrett, 2346 W. Longview Drive, Woodbridge, Virginia 22191, sometimes hereinafter collectively referred to as "beneficiaries". It is our intent not to distribute any of said trust estate to Linda M. Johnson, Mark S. Kildow, Sylvia A. Kildow and Aleta Kantor.
- 2. **Distribution to Beneficiaries:** As soon as is practicable, the Trustee shall distribute the entirety of the trust estate to JENNIFER A. SINNEMA (KILDOW). All shares of the trust estate shall be distributed outright to JENNIFER A. SINNEMA (KILDOW).

Should JENNIFER A. SINNEMA (KILDOW) predecease the surviving Grantor, JENNIFER A. SINNEMA's share of the trust estate shall be distributed as follows:

- a. To Matthew Johnson, the real property located at 2717 South Evergreen Lane, Coeur d'Alene, Idaho 83814
- b. The remainder of the trust estate to our grandchildren, Isaac Kantor, Kyle Kildow, and Anna Kildow Barrett in equal shares.
- c. Any share which is allocated to a deceased beneficiary leaving issue, other than JENNIFER A. SINNEMA (KILDOW), then living shall be administered and distributed in accordance with the provisions of Paragraph 3 of this Article IV.

11.

John and Martha Kildow reserve the right to further amend the John and Martha Family Trust under the authority granted in the original trust.

DATED this ____th day of May, 2015.

Grantor

Trustee

Martha F. Keldow Grantor

Martha Kildow

Grantor

Martha F. Keldow

Trustee

STATE OF IDAHO)
)ss.
County of Kootenai)

The foregoing First Amendment to the John and Martha Kildow Family Trust was signed before me this 28 day of May, 2015, by such persons, known to me to be John Kildow and Martha Kildow, and they stated and acknowledged to me that they had executed their signatures thereon for such purposes of such Trust.

NO AND STATE ON STATE

Notary Public for the State of Idaho

Residing at: OAAA My Commission expires:

1/30/16

This document prepared by (and after recording return to):

Name:
Ruth J. Fullwiler

Firm/Company:
Attorney at Law
Address:
P. O. Box 2529

Address 2:
City, State, Zip:
Coeur d'Alene, Idaho 83816
Phone:
208-676-0390

)

JIM BRANNON 7P 2501874000
KOOTENAI COUNTY RECORDER Page 1 of 7
HLW Date 06/11/2015 Time 03:13:04
REQ OF RUTH J FULLWILER
RECORDING FEE: \$28.00

-----Above This Line Reserved For Official Use Only-----

TRANSFER DEED

FOR CONSIDERATION of -0- Dollars, the receipt and sufficiency of which is hereby acknowledged, JOHN O. KILDOW and MARTHA F. KILDOW, husband and wife, hereinafter referred to as "Grantors", do grant, bargain, convey, and warrant unto JOHN O. KILDOW and MARTHA F. KILDOW, Co-Trustees of THE JOHN AND MARTHA KILDOW FAMILY TRUST, dated July 13, 2001, and Amended May 28, 2015, hereinafter referred to as "Grantees", whose address is 2707 Evergreen Lane, Coeur d'Alene, Idaho 83814, their interest in the following lands and property, together with all improvements located thereon, lying in the County of Kootenai, State of Idaho, to-wit:

Exhibit A attached

SUBJECT to all easements, rights-of-way, protective covenants and reservations of record, if any.

TO HAVE AND TO HOLD same unto Grantee, and unto Grantee's assigns forever, with all appurtenances thereunto belonging.

GRANTORS do for Grantors and Grantors' heirs, personal representatives, executors and assigns forever hereby covenant with GRANTEE that Grantors are lawfully seized in fee simple of said premises; that the premises are free from all encumbrances, unless otherwise noted above; that Grantor has a good right to convey the same as aforesaid; and to forever warrant and defend the title to the said lands against all claims whatever.

DATED this 8 day of June, 2015.

JOHN O. KILDOW

Grantor

MARTHA F. KILDOW

STATE OF IDAHO

)ss.

)

County of Kootenai

My Commiss

TE SUBSCIONAL PROPERTY OF THE SUBSCIONAL PROPERT

Residing at:

Printed Name

Grantor(s) Name, Address, phone:

John and Martha Kildowt 2707 Evergreen Lane Coeur d'Alene, Idaho 83814 Grantee(s) Name, Address, phone:

John and Martha Kildow, Co-Trustees The John and Martha Kildow Family Trust 2707 Evergreen Lane Coeur d'Alene, Idaho 83814

LOT LINE ADJUSTMENT DEED

FOR VALUE RECEIVED WE, John O. Kildow and MARTHA E. Kildow
husband and wife. GRANTORS for the purposes of accomplishing a lot line adjustment, in
accordance with Section 1.05 of the Subdivision Ordinance of Kootenai County, Subsection 4,
without the creation of any new building site, do hereby bargain, sell, transfer, convey and grant
unto John O. Kildow and MARTHA F. 1211 do 14. husband and
wife, whose address is 2707 S. Evergreen Lane, Coeur d'ALene, ID 83814-6878
the following property described as:
See Exhibit 'G' and 'G-1' attached hereto and hereafter incorporated by reference as if
fully set forth herein.
The same to constitute a realignment of property boundaries between the properties of the
GRANTORS described on Exhibit 'C' and 'C1' attached hereto, and the GRANTEES described
on Exhibit 'D' and 'D-1' attached hereto, to which shall be added the description set forth on
Exhibit 'G' and 'G-1'.
(Exhibits 'H' and 'J' being the newly adjusted parcel).
The purpose of this Deed of Conveyance is to adjust the lot line descriptions from two
previously existing building sites to two (2) newly defined boundaries of said building sites, and
not for the purpose of creating any further building sites, and to comply with Section 1.05,
Subsection 4, of the Subdivision Ordinance of Kootenai County, Idaho.
Subject only to easements and encumbrances of view and of record as of the date of
marking hereof.
marking nercor.
DATED this 3 day of November, 2006.
DATED dis
Ond will View
Grabior:
Martha F. J. lobe
Grantor:
DANIEL J. ENGLISH 5P I 2065690000 KOOTENAI CO. RECORDER Page 1 of 5
STATE OF IDAHO) AAA Date 11/07/2006 Time 09:58:20 STATE OF IDAHO) REC-REQ OF KA DURTSCHI AND ASSOCIAT
RECORDING FEE: 15.00
)ss.
COUNTY OF KOOTENAI) 2065690000 DU 70
On this 3 ^{RT} day of November , 2006, before me, the
On this j day of November , 2006, before me, the
undersigned Notary Public in and for said State, personally appeared John of MARTHA
EXHIRIT A
EXTIBIT H

L. KILDOW, known or identified to me to be the persons whose names are
subscribed to the foregoing instrument, and acknowledged to me that they executed the same.
IN WITNESS WHEREOF, I have hereunto set my hand and seal on the day and year
NOTARY PUBLIC FOR RESIDING AT: 65 FAUS MY COMMISSION EXPIRES: 5 2008
ACCEPTED this 3 day of Novem BER , 2006.
Grantee: - Marthe L. Fildon Grantee:
STATE OF IDAHO)
)ss.
COUNTY OF KOOTENAI)
, a
On this 32 day of Voyembol , 2006, before me, the undersigned Notary Public in and for said State, personally appeared JOHN O. L. MACTHA
F. KILDOW, known or identified to me to be the persons whose names are
subscribed to the foregoing instrument, and acknowledged to me that they executed the same.
IN WITNESS WHEREOF, I have hereunto set my hand and seal on the day and year
first above written.
NOTARY PUBLIC FOR RESIDING AT: ST FALLS MY COMMISSION EXPIRES: 5/20/08

2- LOT LINE ADJUSTMENT DEED

EXHIBIT 'C' LOT 3, BLOCK 1, KILDOW SUBDIVISION

(Grantor)

Lot 3, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho

EXHIBIT 'D' LOT 2, BLOCK 1, KILDOW SUBDIVISION

(Grantee)

Lot 2, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho

EXHIBIT 'G' A PORTION OF LOT 3, BLOCK 1, KILDOW SUBDIVISION

A portion of Lot 3, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho and further described as follows:

Beginning at the Northeasterly corner of said Lot 3, Block 1, Kildow Subdivision; thence S29°41'58"W along the common line between Lots 2 and 3 a distance of 76.74' to a point; thence N02°28'17"W a distance of 15.40' to a 1/2" I. Pin with cap #5078; thence N37°01'50"E a distance of 64.23' to the Point of Beginning.

Contains 314 square feet or 0.007 acres more or less.

EXHIBIT 'C-1' LOT 2, BLOCK 1, KILDOW SUBDIVISION

(Grantor)

Lot 2, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho

EXHIBIT 'D-1' LOT 3, BLOCK 1, KILDOW SUBDIVISION

(Grantee)

Lot 3, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho

EXHIBIT 'G-1' A PORTION OF LOT 2, BLOCK 1, KILDOW SUBDIVISION

A portion of Lot 2, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho and further described as follows:

Beginning at an I. Pin on the Northwesterly line of said Lot 2, Block 1, Kildow Subdivision; thence N33°03'02"E a distance of 30.54' to a 1/2" I. Pin with cap #5078; thence N02°28'17"W a distance of 3.35' to a point on the common line between said Lots 2 and 3; thence S29°41'58"W along the said common line a distance of 33.32' to the Point of Beginning. Contains 30 square feet or 0.0007 acres more or less.

EXHIBIT 'H'

A PORTION OF LOT 2, 3 & 4, BLOCK 1, KILDOW SUBDIVISION

A portion of Lots 2, 3 & 4, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho and further described as follows:

Beginning at the Northerly common corner between said Lots 2 and 3, Block 1, Kildow Subdivision; thence N52°10'12"W a distance of 62.92' to an I. Pin; thence N50°09'30"W a distance of 62.45' to an I. Pin at the Northwesterly corner of said Lot 4; thence S54°28'25"W along the Westerly line of Lot 4 a distance of 120.33' to an I. Pin; thence continuing S54°28'25"W a distance of 50.39' more or less to a point on curve on the North Right of Way line of U.S. Highway 10; thence along said Right of Way around a non-tangent curve to the left through a central angle of 12°37'41" an arc distance of 193.94' a chord bearing of S55°41'40"E a distance of 193.55' to a point; thence leaving said Right of Way N33°03'02"E a distance of 40.66' more or less to an I. Pin; thence continuing N33°03'02"E a distance of 30.54' to an I. Pin; thence N02°28'17"W a distance of 18.75' to an I. Pin; thence N37°01'50"E a distance of 64.23' to the Point of Beginning.

Contains 0.581 acres more or less.

EXHIBIT 'J' A PORTION OF LOT 1, 2 & 3, BLOCK 1, KILDOW SUBDIVISION

A portion of Lots 1, 2 and 3, Block 1, Kildow Subdivision as recorded in Plat Book D, Page 83, records of Kootenai County, Idaho and located in Section 29, T.50N., R.3W., B.M., Kootenai County, Idaho and further described as follows:

Beginning at a 1/2" I. Pin on the Northerly Line of said Lot 1, Block 1, Kildow Subdivision, which per Warranty Deed #1147373 bears S79°55'00"E, 58.40' from the Northwest corner of said Lot 1; thence N79°54'27W a distance of 58.40' to said Westerly corner of said Lot 1, thence continuing N79°54'27"W a distance of 41.76' to a point; thence N52°10'12"W a distance of 24.05 to the Northerly common corner of said Lots 2 & 3; thence S37°01'50"W a distance of 64.23' to an I. Pin; thence S02°28'17"E a distance of 18.75 to an I. Pin; thence S33°03'02"W a distance of 30.54' to an I. Pin; thence continuing S33°03'02"W a distance of 40.66' more or less to a point on curve on the North Right of Way line of U.S. Highway 10; thence along said Right of Way around a non-tangent curve to the left through a central angle of 01°47'57" an arc distance of 27.63' a chord bearing of S62°54'29"E a distance of 27.63' to a point of spiral curve; thence around a spiral curve to the left, the chord of which bears S66°52'08"E a distance of 114.92' to a point; thence leaving said Right of Way N22°26'02"E a distance of 32.00' more or less to a ½" I. Pin; thence continuing N22°26'02"E a distance of 135.80' to the Point of Beginning. Contains 0.473 acres more or less.

WR

Governor

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

Gary Spackman

Director

August 20, 2020

MARTHA KILDOW 1458 W BENJAMIN AVE COEUR D ALENE ID 83815-9719

Re: Change in Ownership for Water Right No(s): 95-14334

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) 762-2813.

Sincerely,

Natalie Steading

Tech Records Specialist 1

Enclosure(s)

WR

Governor

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

Gary Spackman Director

August 20, 2020

FORD S DUNTON 2781 S EVERGREEN LN COEUR D ALENE ID 83814

GREGORY L & ROBYN M BRUNS REVOCABLE TRUST 2707 S EVERGREEN LN COEUR D ALENE ID 83814-6878

KAREN L WATTS 2617 S EVERGREEN LN COEUR D ALENE ID 83814

MARTHA KILDOW 1458 W BENJAMIN AVE COEUR D ALENE ID 83815-9719

Re: Change in Ownership for Water Right No(s): 95-15124

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) 762-2813.

Sincerely,

Natalie Steading

Tech Records Specialist 1

Enclosure(s)