

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED

SEP 10 2018

WATER RESOURCES
WESTERN REGION

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. If the water right is leased to the Water Supply Bank, check "Yes". If you are not sure if the water right is leased to the Water Supply Bank, [see #6](#) of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
77-4184	Yes ☐	Yes ☐		Yes ☐	Yes ☐
77-10096	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Tom T. Allegrezza
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Sulphur Creek LLC
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or ☐ and/or
- PO Box 1607 Bellevue WA 98009
Mailing address City State ZIP
425-460-2500 GregV@pistolcreek.com
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: 6/23/06
6. If the water right is leased to the Water Supply Bank changing ownership of a water right will reassign to the new owner any Water Supply Bank leases associated with the water right. Payment of revenue generated from any rental of a leased water right requires a completed [IRS Form W-9](#) for payment to be issued to an owner. A new owner for a water right under lease shall supply a W-9. Water rights with multiple owners must specify a designated lessor, using a completed [Lessor Designation](#) form. Beginning in the calendar year following an acknowledged change in water right ownership, compensation for any rental will go to the new owner(s).
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.
 - ☐ If water right(s) are leased to the Water Supply Bank AND there are multiple owners, a Lessor Designation form is required.
 - ☐ If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.

SUPPORT DATA

IN FILE #

77-4184

8. Signature: [Signature] President 9/5/18
Signature of new owner/claimant Title, if applicable Date
- Signature: _____ _____ _____
Signature of new owner/claimant Title, if applicable Date

For IDWR Office Use Only:

Received by Ak Date 9/10/2018 Receipt No. W046740 Receipt Amt. 50.00

Active in the Water Supply Bank? Yes ☐ No ☒ If yes, forward to the State Office for processing W-9 received? Yes ☒ No ☐

Name on W-9 Sulphur Creek LLC Approved by Ak Processed by Ak Date 9/11/2018

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Sulphur Creek LLC	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☒ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► P Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ►	
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
5 Address (number, street, and apt. or suite no.) See instructions. PO Box 1607	Requester's name and address (optional)
6 City, state, and ZIP code Bellevue, WA 98009	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number								
			-			-		
or								
Employer identification number								
2	0	-	5	1	5	0	0	6 5

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Danijel Surace

Date ►

9/5/18

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

**CERTIFICATE OF AMENDMENT TO
CERTIFICATE OF FORMATION
OF
SULPHUR CREEK RANCH LLC**

FILED
SECRETARY OF STATE
SAM REED

JULY 27 2006

STATE OF WASHINGTON

This Certificate of Amendment to Certificate of Formation of Sulphur Creek Ranch LLC is to be filed with the Washington Secretary of State pursuant to RCW 25.15.075.

1. The name of the limited liability company is Sulphur Creek Ranch LLC.
2. Article I of the Certificate of Formation is amended to read as follows:

The name of this company is Sulphur Creek LLC

Dated July 26, 2006.

INVESTMENTS MANAGER LLC,
Manager

By: 
Charles E. Hill, its Manager



Instrument # 310163
VALLEY COUNTY, CASCADE, IDAHO
2006-06-23 03:06:28 No. of Pages: 3
Recorded for: AMERITITLE
LELAND G. HEINRICH
Ex-Officio Recorder Deputy
Index to: DEEDS
Fee: 9.00

1008626

WARRANTY DEED

For Value Received Sulphur Creek Ranch, Inc., an Idaho Corporation

the Grantor, hereby grants, bargains, sells, conveys and warrants unto

Sulphur Creek Ranch LLC, a Washington Limited Liability Company

the grantee, whose current address is PO Box 1607 Bellevue, WA 98009

the following described premises, to wit:

S 1/2 of the NE 1/4 of Section 21 Township 14 North Range 9 East Boise
Meridian, Valley County, Idaho and

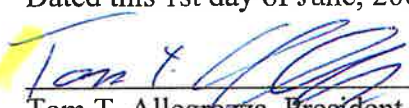
T.14N.R9 E Section 21 S 1/2 S 1/2 NW 1/4 NE 1/4, Valley County, Idaho

Parcel Number: RP 14N 09E 211 205
PP 14N 09E 211 205A

SUBJECT TO: Current General Taxes, a lien in the process of assessments, not yet due or payable. Easements, restrictions, reservations, provisions of record, and assessments, if any.

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantee, their heirs and assigns forever. And the said Grantor does hereby covenant to and with the said Grantee, that it is the owner in fee simple of said premises, that said premises are free from all encumbrances and that he will warrant and defend the same from all lawful claims whatsoever.

Dated this 1st day of June, 2006.

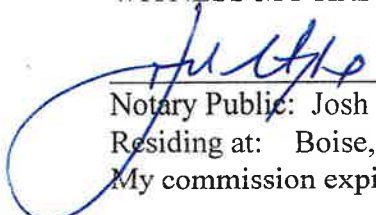

Tom T. Allegrezza, President
Sulphur Creek Ranch, Inc.

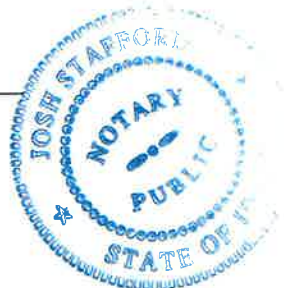
William George, Vice President
Sulphur Creek Ranch, Inc.

STATE OF Idaho)
) ss.
COUNTY OF Ada)

On this 12th day of June, 2006, before me, the undersigned, a Notary Public, in and for said State, personally appeared Tom T. Allegrezza, President and William George, Vice President of Sulphur Creek Ranch, Inc. known to me, and/or identified 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 to me that he/she/they executed the same.

WITNESS MY HAND AND OFFICIAL SEAL.


Notary Public: Josh Stafford
Residing at: Boise, ID
My commission expires June 15, 2011



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from all encumbrances and that he will warrant and defend the same from all lawful claims
whatsoever.

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WITNESS my hand and official seal



Cheryl Y. Perry
Commission # DD533753
Expires May 15, 2010
Bonded Troy Fair - Insurance, Inc. 800-385-7019

Signature: Cheryl Perry

Residing at: 8918 SW Fishermans Wharf Dr. Stuart, FL 34997

Expiration Date of Notary: 5/15/2010

(This area for official notarial seal)



Instrument # 310163
VALLEY COUNTY, CASCADE, IDAHO
2006-06-23 03:06:28 No. of Pages: 3
Recorded for: AMERITITLE
LELAND G. HEINRICH
Ex-Officio Recorder Deputy
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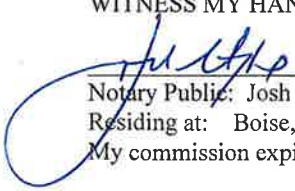

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WITNESS MY HAND AND OFFICIAL SEAL.


Notary Public: Josh Stafford
Residing at: Boise, ID
My commission expires June 15, 2011



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WITNESS MY HAND AND OFFICIAL SEAL.

See attached

Notary Public: Josh Stafford
Residing at: Boise, ID
My commission expires June 15, 2011

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WITNESS my hand and official seal



Cheryl Y. Perry
Commission # DD533753
Expires May 15, 2010
Bonded Troy Fair - Insurance, Inc. 800-385-7019

Signature: *Cheryl Perry*
Residing at: 8918 SW Fishermans Wharf Dr. Stuart, FL 34997
Expiration Date of Notary: 5/15/2010

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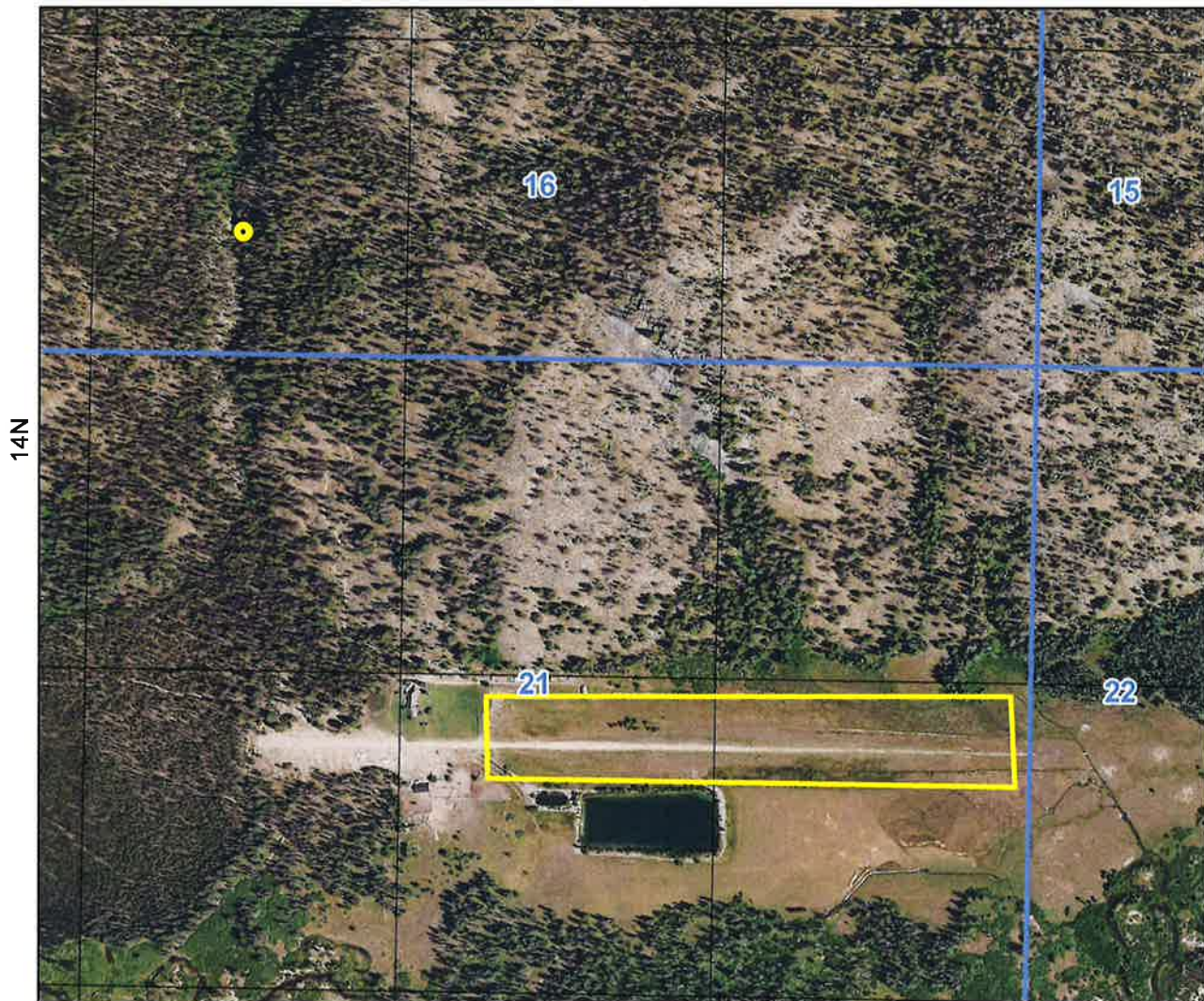
State of Idaho
Department of Water Resources

Water Right 77-10096

IRRIGATION

The map depicts the place of use for the water use listed above and point(s) of diversion of this right as currently derived from interpretations of the paper records and is used solely for illustrative purposes. Discrepancies between the computer representation and the permanent document file will be resolved in favor of the actual water right documents in the water right file.

09E



-  Point of Diversion
-  Place Of Use Boundary
-  Townships
-  PLS Sections
-  Quarter Quarters

0 0.075 0.15 0.3 Miles

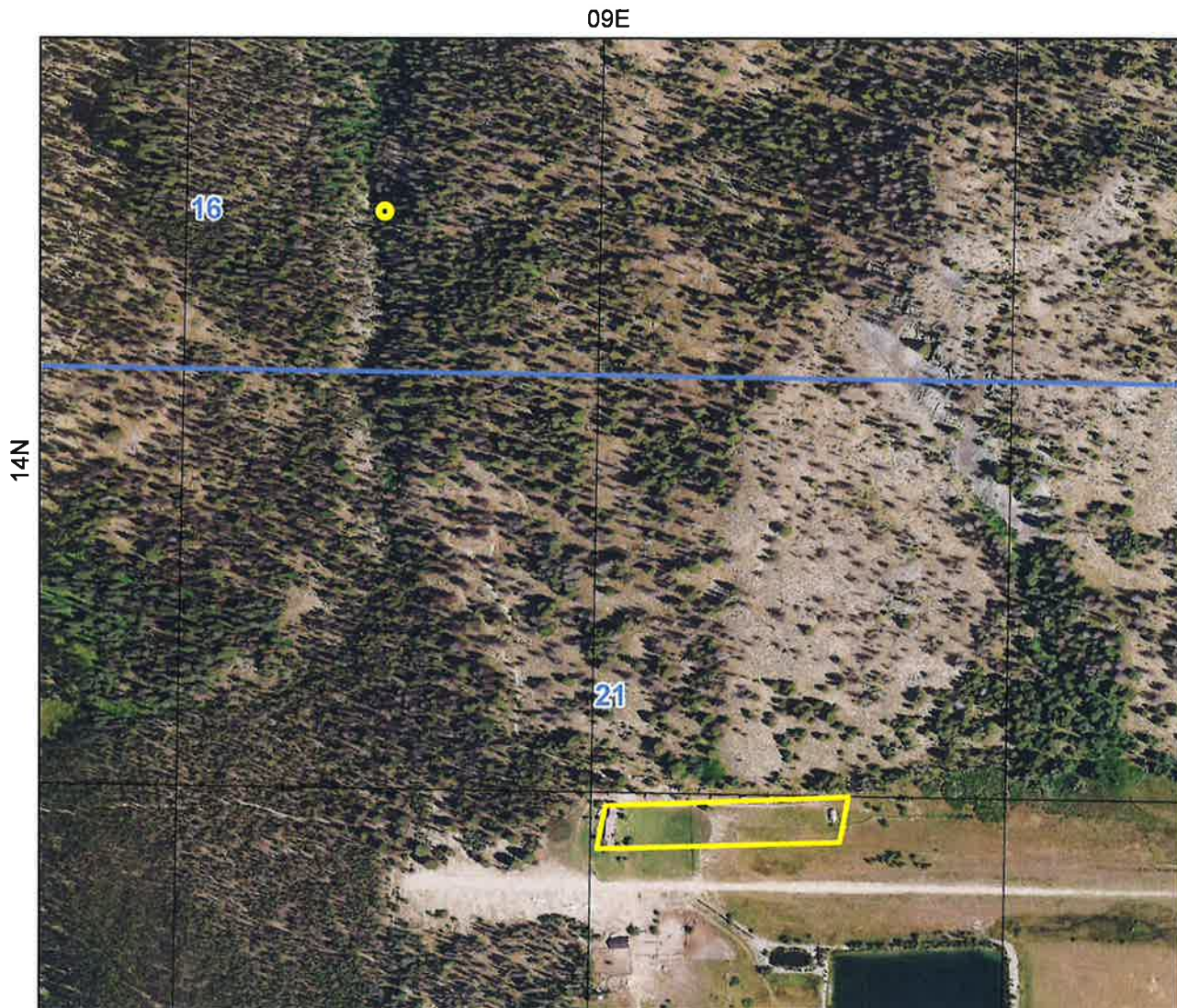


State of Idaho
Department of Water Resources

Water Right
77-4184

IRRIGATION

The map depicts the place of use for the water use listed above and point(s) of diversion of this right as currently derived from interpretations of the paper records and is used solely for illustrative purposes. Discrepancies between the computer representation and the permanent document file will be resolved in favor of the actual water right documents in the water right file.



-  Point of Diversion
-  Place Of Use Boundary
-  Townships
-  PLS Sections
-  Quarter Quarters

0 0.05 0.1 0.2 Miles





State of Idaho

DEPARTMENT OF WATER RESOURCES

Western Region • 2735 W AIRPORT WAY • BOISE, ID 83705-5082

Phone: (208)334-2190 • Fax: (208)334-2348 • Website: www.idwr.idaho.gov

C.L. "Butch" Otter
Governor

Gary Spackman
Director

September 11, 2018

SULPHUR CREEK LLC
PO BOX 1607
BELLEVUE WA 98009-1607

Re: Change in Ownership for Water Right No(s): 77-4184 & 77-10096

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) 334-2190.

Sincerely,

Anna Kaiser
Office Specialist II

Enclosure(s)