Form 42-248/42-1409(6) Rev. 1/15

RECEIVED
JUL 16 2018
DEPT OF WATER RESOURCES
SOUTHERN REGION

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. 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?
47-7087	Yes ☐	Yes ☐		Yes ☐	Yes ☐
47-7089	Yes ☐	Yes ☐		Yes ☐	Yes ☐
47-12348	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: JEFF JUKER
Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): JEFFREY S. & KERAN M. JUKER TRUST
New owner(s) as listed on the conveyance document — Name connector ☒ and ☐ or ☒ and/or

643 SUNPOINTE DRIVE — Mailing address
TWIN FALLS — City
ID — State
83301 — ZIP
208-316-1541 — Telephone
jeffjuker@AOL.com — 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: May 7, 2018 (Trust).

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.

SUPPORT DATA
IN FILE # 47-7087

☐ 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.

8. Signature: Jeffrey S. Juker — Signature of new owner/claimant; Title, if applicable; 7-16-18 — Date

Signature: _____ — Signature of new owner/claimant; Title, if applicable; Date

For IDWR Office Use Only:
Receipted by DM Date 7-16-2018 Receipt No. 50360847 Receipt Amt. #75-
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 _____ Approved by _____ Processed by DM Date 7-17-2018

TWIN FALLS COUNTY
Recorded for:
POPPLEWELL LAW
3:45:57 PM 05-08-2018
2018-007137
No. Pages:1 Fee: $ 10.00
KRISTINA GLASCOCK
County Clerk
Deputy: SWADE

ASSIGNMENT OF WATER RIGHTS

The undersigned assign, transfer, grant and set over to Jeffery S. Juker and Keran M. Juker, Trustee of the Jeffery S. Juker and Keran M. Juker Trust under agreement dated May 7, 2018, the following:

> All our water rights, water stock and water interests, ground and surface, decreed, licensed, permitted and beneficial use-based, whether held as community property or separate property, wheresoever located, presently owned and hereafter acquired.

DATED: May 7, 2018

Jeffery S. Juker
JEFFERY S. JUKER

Keran M Juker
KERAN M. JUKER

ACKNOWLEDGMENT

STATE OF IDAHO)
) ss.
COUNTY OF TWIN FALLS)

This record was acknowledged before me on May 7, 2018 by Jeffery S. Juker and Keran M. Juker.

J D Popplewell
NOTARY PUBLIC
My commission expires: 8/9/23

(SEAL) JOSEPH D POPPLEWELL
Notary Public
State of Idaho

JEFFERY S. JUKER AND KERAN M. JUKER TRUST AGREEMENT

THIS TRUST AGREEMENT is made and entered into this 7th day of May, 2018 ("Trust") by and between **JEFFERY S. JUKER** and **KERAN M. JUKER**, husband and wife ("Settlors"), and **JEFFERY S. JUKER** and **KERAN M. JUKER** as Trustees ("Trustee"). The Settlors reside in Twin Falls, Twin Falls County, Idaho, and they are citizens of the United States. "Trustee" used throughout this Trust shall mean the Trustees as named in this Trust, or their duly selected and appointed Successors as specified in this Trust. The Trust shall be known as the "Jeffery S. Juker and Keran M. Juker Trust", or by such other name as may be designated by the Trustee. All defined terms are set forth in Section J or are designated as defined terms in this Trust, unless the context requires otherwise.

SECTION A: TRUST PURPOSE, TRUST ESTATE AND FAMILY STATUS.

A.1. Trust Purpose.

A.1.(a) This Trust is primarily for the benefit of the Settlors while living. This Trust is established to protect and preserve the Trust Estate, and the Trustee shall collect income and make distributions of net income and principal as set forth in this Trust.

A.1.(b) This Trust's terms are intended to accomplish the following:

(i) Maintain control of the Trust Estate during and after the Settlors' lives;

(ii) Continue the ownership of the Trust Estate by the Trustee;

(iii) Facilitate the distribution of the Trust Estate pursuant to the Settlors' wishes;

(iv) Preserve harmony among beneficiaries;

(v) Avoid the expense and problems of litigation over the Settlors' affairs;

(vi) Protect the Trust Estate from any claim of any creditor of any beneficiary of an irrevocable trust; and

(vii) Facilitate the administration and reduce the costs associated with (1) the probate of the estate of a Settlor or a beneficiary and (2) the incapacity of a Settlor or a beneficiary.

A.2. Trust Property.

A.2.(a) Trust Estate. The Settlors have assigned tangible personal property to the Trustee as Trust property contemporaneously with the execution of this Trust. All property, including, without limitation, real property and tangible and intangible personal property, conveyed to the Trustee, by lifetime transfers or probate or non-probate transfers, along with all income and accretion from such property and appreciation in the value of such property, shall constitute the "Trust Estate". A reference to the Trust Estate shall include the income and/or principal of each trust share created pursuant to this Trust, if the context so requires. So long as any portion of this Trust remains unrevoked, the Settlors, or an agent duly appointed by a Settlor pursuant to a power of attorney, or a court-appointed guardian or conservator of a Settlor, may add any other property to this Trust. Actual legal documents shall control what property is or is not part of the Trust Estate. The Trust Estate shall be held in trust and managed and distributed pursuant to this Trust.

A.2.(b) Community and Separate Property.

(i) All property transferred to the Trust Estate shall retain its character as the community property or as the separate property of the Settlor who transferred such property to the Trust Estate, unless otherwise designated in the instrument conveying the property to the Trust Estate. Notwithstanding the foregoing, it is the Settlors' intent that any property previously held in the names of both Settlors, either as joint tenancy or tenants in common, shall be held in this Trust as the community property of the Settlors, unless the conveyance documents clearly indicate a contrary intent.

(ii) Each Settlor is the "Beneficial Owner" of one-half of the community property held in the Trust Estate and all of that Settlor's separate property held in the Trust Estate, if any. The combined community and separate property interest of each Settlor held in the Trust Estate may be referred to as that Settlor's "Beneficial Interest".

(iii) Property transferred to the Trustee, either as community property or separate property, pursuant to Section A.2.(b)(i), together with the income and accretion therefrom, and appreciation in the value thereof, shall retain its character as either community or separate property during the joint lifetimes of the Settlors.

A.3. Family Status. The Settlors are husband and wife. The Settlors have two adult children from their marriage, namely, **KATIE M. JUKER** ("**KATIE**") and **RILEY P. JUKER** ("**RILEY**"), who may be referred to collectively as the "Children" and individually as a "Child". Neither Settlor has any other children. Any child born to, or adopted by, the Settlors, or either Settlor, before execution of this Trust and not named in this Section A.3. is specifically excluded as a beneficiary.

SECTION B: RIGHTS RESERVED BY THE SETTLORS.

The Settlors reserve to themselves, while they both are alive, the following rights:

B.1. Withdrawal, Revocation and Amendment Rights. Each Settlor shall have certain rights to amend and to revoke this Trust and to withdraw any property from the Trust Estate pursuant to Section E.5.

B.2. Payment of Income and Principal. The net income and principal of the Trust shall be distributed to or for the benefit of the Beneficial Owner quarterly or in any manner as the Beneficial Owner entitled to such net income and principal may specify in a writing delivered to the Trustee as to his or her Beneficial Interest. If the Settlors, or either of them, are/is the only Trustee, then written instructions shall not be required. Upon a Settlor's incapacity, the Trustee may distribute none, any or all of the net income and principal of that Settlor's Beneficial Interest for that Settlor's health, Education, support and maintenance, and for the other Settlor's health, Education, support and maintenance, as the Trustee deems advisable, in the Trustee's Discretion, considering the Settlors' needs, other income and means of support, and other circumstances and factors that the Trustee deems pertinent, adding to principal any net income not so distributed. Any encroachment of principal may not be made up or replaced from the later income, but shall be and remain a general deduction from the Trust Estate's principal. The Trustee shall comply with Section E.5. The term "health" may include, in the Trustee's Discretion, premiums for health insurance coverage for a beneficiary and any issue of the beneficiary who can be covered under a policy for the beneficiary.

B.3. Distribution of Certain Non-Trust Property.

B.3.(a) Non-Trust Beneficiary Property. The Settlors, either Settlor or the Survivor may intentionally own certain real property and/or personal property, tangible and intangible, including, without limitation, a Retirement Asset, an annuity, a life insurance policy and a P.O.D. account, that has a designated beneficiary other than the Trustee, and such property will not pass subject to this Trust's dispositive provisions ("Non-Trust Beneficiary Property"). The Settlors direct that under no circumstance shall Non-Trust Beneficiary Property be deemed part of the Trust Estate or otherwise subject to this Trust's dispositive provisions. Further, the Settlors direct that any Transfer Taxes payable as a result of a Settlor's death and attributable to any Non-Trust Beneficiary Property shall be paid by the beneficiary entitled to such Non-Trust Beneficiary Property pursuant to Section I.

B.3.(b) Non-Trust Joint Tenancy Property. The Settlors, either Settlor or the Survivor may intentionally own certain real property and/or personal property, tangible and intangible, in joint tenancy and that is not part of the Trust Estate, and such property will not pass subject to this Trust's dispositive provisions ("Non-Trust Joint Tenancy Property"). The Settlors direct that under no circumstance shall Non-Trust Joint Tenancy Property be deemed part of the Trust Estate or otherwise subject to this Trust's dispositive provisions. Further, the Settlors direct that any Transfer Taxes payable as a result of a Settlor's death and attributable to any Non-Trust Joint Tenancy Property shall be paid by the joint owner entitled to such Non-Trust Joint Tenancy Property pursuant to Section I.

SECTION C: ASSET DISPOSITION - DEATH OF FIRST SETTLOR.

Upon the death of the first Settlor ("Deceased Settlor"), the Trustee shall gather all of the Trust Estate, including, without limitation, any property added to the Trust from the Deceased Settlor's estate (which may include, without limitation, additions by Last Will and Testament ("Last Will"), insurance death benefits and "payable on death" accounts), and take the following actions:

C.1. Distribution of Tangible Personal Property. The Trustee shall distribute certain items of tangible personal property to persons designated in a written memorandum ("Memo") signed by the Deceased Settlor pursuant to Section E.2. All tangible personal property not distributed by such Memo shall be deemed assets of the surviving Settlor ("Survivor") and shall remain held pursuant to this Trust.

C.2. Continuation of Trust for Survivor's Sole Benefit. The Trustee may pay, from the Deceased Settlor's Beneficial Interest, any Administration Expenses to the extent such expenses have not been paid by the Deceased Settlor's Personal Representative, subject to Section E.3. All remaining assets of the Trust Estate shall be deemed the Survivor's Beneficial Interest and shall continue to be held in the Trust for the Survivor's sole benefit. The Trust shall continue to be known as the "Jeffery S. Juker and Keran M. Juker Trust". During his or her lifetime, the Survivor shall have the right to receive, directly or indirectly, any asset of the Trust Estate and shall have the right to exercise, without the consent or approval of the Trustee or any beneficiary, all rights, powers, authorities, benefits and privileges with respect to the Trust and the Trust Estate, including, without limitation, exercising the right set forth in Section E.5.(b).

C.3. No Survival. In the event of the deaths of the Settlors in which neither one of them is deemed to survive the other, the Trustee may pay, from the Trust Estate, the Settlors' Administration Expenses to the extent such expenses have not been paid by their Personal Representatives, subject to Section E.3. Thereafter, all remaining assets of the Trust Estate shall be distributed under Sections D.1. through D.7. as if each Settlor were the Survivor with respect to his or her Beneficial Interest, and Sections C.1. and C.2. shall be inapplicable.

SECTION D: DEATH OF SURVIVOR.

Upon the Survivor's death, the Trustee may pay, from the Trust Estate, the Survivor's Administration Expenses to the extent such expenses have not been paid by the Survivor's Personal Representative, subject to Section E.3. Thereafter, the remaining Trust Estate, including, without limitation, any property added to the Trust Estate from the Survivor's estate (which may include, without limitation, additions by Last Will, insurance death benefits and "payable on death" accounts), ("Section D Trust Assets") shall be distributed as follows:

D.1. Specific Distributions. The following specific distributions shall be made:

D.1.(a) Distribution of Tangible Personal Property. The Trustee shall distribute certain items of tangible personal property to persons designated in a Memo signed by the Survivor pursuant to Section E.2. All tangible personal property not distributed by such Memo shall be divided and distributed in the manner set forth in Section D.2. The Trustee shall make such division as the Trustee determines in the Trustee's Discretion. If there remains any tangible personal property not so distributed because it is not selected by any of the beneficiaries entitled to it or none of the beneficiaries provided for under Section D.2. survive the Settlors, then it shall be distributed by the Trustee, in the Trustee's Discretion, to the Settlors' family and friends or to charities, or the Trustee may sell any tangible personal property with the net sale proceeds added to the Remaining Assets.

D.1.(b) Distribution of Water Rights. All water rights, water stock and other water interests (collectively "Water Rights") shall be distributed to **RILEY** if he survives the Settlors. If he does not survive the Settlors, then this distribution shall lapse and the Water Rights shall be distributed to his issue who survive the Settlors, By Representation. If no such issue survive the Settlors, then this distribution shall lapse and the Water Rights shall be distributed under Section D.2. If the Trust Estate does not include any Water Rights, then this distribution shall lapse and neither **RILEY** nor his issue shall be entitled to any replacement right, property, value or interest.

D.2. Remaining Assets. All Section D Trust Assets, after payment of Administration Expenses and not distributed under Section D.1. ("Remaining Assets"), shall be divided and distributed as follows:

D.2.(a) ONE-HALF held for **KATIE**'s benefit pursuant to Section D.4. if she survives the Settlors. If she does not survive the Settlors, then this distribution shall lapse and such fractional interest shall be distributed to her issue who survive the Settlors, By Representation. If no such issue survive the Settlors, then this distribution shall lapse and such fractional interest shall augment the distribution under Section D.2.(b).

D.2.(b) ONE-HALF to **RILEY** if he survives the Settlors. If he does not survive the Settlors, then this distribution shall lapse and such fractional interest shall be distributed to his issue who survive the Settlors, By Representation. If no such issue survive the Settlors, then this distribution shall lapse and such fractional interest shall augment the distribution under Section D.2.(a).

If none of the beneficiaries provided for under this Section D.2. survive the Settlors, then this distribution shall lapse and the Remaining Assets shall be distributed under Section D.6.

D.3. Postponement of Possession. Any amount of the Trust Estate, excluding tangible personal property, that is distributable to a beneficiary, other than a Child, who has not attained 35 years of age shall be retained by the Trustee in a separate irrevocable trust for the beneficiary's benefit (hereinafter "Postponement Trust"). The Trustee may distribute to or for the benefit of the beneficiary none, any or all of the net income and principal of the

Postponement Trust as the Trustee deems advisable, in the Trustee's Discretion, for the beneficiary's health, Education, support and maintenance, after considering his or her needs, other income and means of support and other circumstances and factors, adding to principal any net income not so distributed. When the beneficiary attains 25 years of age, the Trustee shall distribute to or for the benefit of the beneficiary one-third of the Postponement Trust's principal as then constituted. When the beneficiary attains 30 years of age, the Trustee shall distribute to or for the benefit of the beneficiary one-half of the Postponement Trust's principal as then constituted. When the beneficiary attains 35 years of age, the Trustee shall distribute to or for the benefit of the beneficiary the Postponement Trust's remaining assets. If the beneficiary dies prior to complete distribution of the Postponement Trust's remaining assets, then such remaining assets shall be distributed to or for the benefit of the beneficiary's issue who survive the beneficiary, By Representation, or, if none, then such distribution shall lapse and such remaining assets shall be distributed under Section D.6.; provided, however, that the heirs-at-law entitled to take thereunder shall be required to survive the beneficiary.

D.4. Katie's Trust. The amount of the Trust Estate to be held pursuant to this Section D.4. shall pass into a separate irrevocable trust for **KATIE**'s lifetime benefit ("Katie's Trust"), and it shall be administered and distributed as follows:

D.4.(a) The Settlors intend that Katie's Trust be administered as a supplemental needs trust, with the Trustee using the assets of Katie's Trust to supplement, not supplant, any public or private benefits that **KATIE** receives, directly or indirectly, from any public or private agency, office, department or program, including, without limitation, the Supplemental Security Income Program, the Social Security Disability Program, the Medicaid program and any additional, similar or successor programs (collectively "Benefits"). Further, the Settlors intend that the assets of Katie's Trust provide **KATIE** with a better quality of life than the quality of life provided by the Benefits solely. The Settlors do not intend to replace any of the Benefits that may be otherwise available to the **KATIE** due to the existence and/or administration of Katie's Trust. Further, the Settlors do not intend for the Trustee to make any distribution from Katie's Trust to **KATIE** directly; rather, the Settlors intend that the Trustee make distributions from Katie's Trust to third-parties for **KATIE**'s benefit.

Due to **KATIE**'s disability, she will likely have special educational, medical, social, recreational, transportation and other similar needs (collectively "Supplemental Needs"), in addition to her needs that are satisfied by the Benefits. The Trustee is directed to consider these Supplemental Needs when making distributions from Katie's Trust to ensure **KATIE**'s continued safety, comfort, well-being and welfare. For example, without limitation, the Trustee, in the Trustee's Discretion, may consider making distributions to provide **KATIE** with supplemental:

(i) Education;
(ii) Psychological support services;
(iii) Medical, dental or diagnostic work or treatment;

(iv) Specialized telephone, computer, television and other electronic services;

(v) Companions for travel, reading, driving and cultural experiences;

(vi) Specialized service animals;

(vii) Hair and nail care;

(viii) Periodic outings, vacations and travel; and

(ix) Payments to third-parties to accompany **KATIE** on vacations and outings, and payments for family and friend visits if the Trustee, in the Trustee's Discretion, deems such distributions advisable.

The foregoing list is illustrative only and is not inclusive of the kind of non-support distributions that the Trustee is authorized to make. The Settlors intend to meet **KATIE**'s many and diverse Supplemental Needs unsatisfied by the Benefits. If Katie's Trust were to be invaded by creditors, were to be subject to any liens or encumbrances or were to cause any Benefits to be uninitiated or terminated, it is likely that the principal of Katie's Trust would be exhausted prior to her death, especially if the costs of **KATIE**'s care were high. There would be no cost coverage for **KATIE**'s Supplemental Needs in such an event. The provisions contained in this Section D.4. are to be interpreted by the Trustee in light of these concerns and the Settlors' expressed intent.

D.4.(b) The Trustee shall hold and administer the principal of Katie's Trust, shall collect the income therefrom and may distribute for **KATIE**'s benefit none, any or all of the net income and principal of Katie's Trust as the Trustee deems advisable, in Trustee's Discretion, to satisfy **KATIE**'s Supplemental Needs. Any net income not so distributed shall be added to principal.

D.4.(c) The Trustee may, in the Trustee's Discretion, make distributions from Katie's Trust in any one or more of the following ways:

(i) To persons, corporations or other entities for **KATIE**'s benefit;

(ii) To an account in a commercial bank or savings institution in **KATIE**'s name, or in a form reserving the title, management and custody of the account to a suitable person, corporation or other entity for **KATIE**'s benefit;

(iii) In any prudent form of annuity purchased for **KATIE**'s benefit; and

(iv) To any guardian or other person deemed by the Trustee, in the Trustee's Discretion, to be responsible and who has assumed the responsibility of caring for **KATIE**'s person.

D.4.(d) The Trustee shall not make distributions directly to **KATIE** that would be counted as her income and that would render her ineligible for any Benefits that she would be entitled to otherwise.

D.4.(e) The Trustee may, in its Discretion, seek support and maintenance for **KATIE** from all available public and private resources and shall take into consideration the applicable resource and income limitations of any public and/or private assistance programs for which **KATIE** is or may be eligible when determining whether to make any discretionary distribution from Katie's Trust. The Trustee shall be mindful of **KATIE**'s likely future Supplemental Needs in administering Katie's Trust.

D.4.(f) To determine **KATIE**'s eligibility for Benefits, no portion of the net income or principal of Katie's Trust shall be considered available to **KATIE**. In the event that the Trustee is required to distribute any net income and/or principal of Katie's Trust to or on behalf of **KATIE** to pay for Benefits that were otherwise authorized to be provided were it not for Katie's Trust existing, or in the event that the Trustee is required to petition any court or any administrative agency for the distribution of the net income and/or principal of Katie's Trust for this purpose, the Trustee is authorized to deny such request, in the Trustee's Discretion, and to take any judicial and administrative steps advisable to continue **KATIE**'s eligibility for the Benefits, including, without limitation, obtaining instructions from a court of competent jurisdiction ruling that the net income and principal of Katie's Trust are unavailable for **KATIE** for such eligibility determination. Any expenses of the Trustee incurred in this regard, including, without limitation, reasonable attorneys' fees, shall be charged to the principal of Katie's Trust.

D.4.(g) No interest in the net income and principal of Katie's Trust shall be anticipated, assigned, encumbered or subject to any creditor's claim or to legal process prior to its distribution from Katie's Trust. Moreover, because it is the Settlors' intent that the net income and principal of Katie's Trust be conserved and maintained for **KATIE**'s Supplemental Needs, no portion of the net income or principal of Katie's Trust shall be subject to the claims of any voluntary or involuntary creditors of any kind or nature, including, without limitation, creditors for the provision of care and services, including residential care, by any public entity, office, department or agency of the United States, any State or any municipality or any private entity.

D.4.(h) Notwithstanding any contrary Trust provision, in the event that the (i) existence of Katie's Trust has the effect of rendering **KATIE** ineligible for Benefits and (ii) terminating Katie's Trust would render **KATIE** eligible for Benefits, then the Trustee, in the Trustee's Discretion, is authorized to terminate Katie's Trust. However, in the event that the (i) existence of Katie's Trust has the effect of rendering **KATIE** ineligible for Benefits and (ii) terminating Katie's Trust would not render **KATIE** eligible for Benefits, then the Trustee shall retain the principal of Katie's Trust in a separate trust share, shall hold and administer such principal, shall collect the income therefrom and may distribute none, any or all of the net income and principal of the separate trust share for the health, Education, support and maintenance of the beneficiaries who would be entitled to take under this Trust if **KATIE** died on the date that the separate trust share was established,

with the amount and timing of such distributions determined by the Trustee in the Trustee's Discretion. To the extent that the Trustee retains the net income and principal pursuant to the preceding sentence, and if **KATIE** no longer suffers from a disability, then the principal of such separate trust share shall be held, distributed and administered for **KATIE**'s exclusive benefit, the Trustee shall collect the income therefrom and the Trustee, in the Trustee's Discretion, may distribute none, any or all of the net income and principal of such separate trust share for **KATIE**'s health, Education, support and maintenance during **KATIE**'s lifetime or for such periods of time that **KATIE** does not suffer from a disability.

D.4.(i) In determining whether the existence of Katie's Trust has the effect of rendering **KATIE** ineligible for any Benefits, the Trustee has the right, power and authority to initiate application procedures to determine **KATIE**'s eligibility for any Benefits and to initiate administrative and judicial proceedings, if advisable, to determine such eligibility. All costs relating thereto, including, without limitation, reasonable attorneys' fees, shall be charged to the principal of Katie's Trust.

D.4.(j) If the Trustee determines, in the Trustee's Discretion, at any time, that **KATIE** no longer suffers from a disability, then Katie's Trust shall terminate, and the remaining assets of Katie's Trust shall be held, administered and distributed pursuant to the provisions of this Trust then applicable to **KATIE**. If **KATIE** dies at any time during the duration of Katie's Trust, then the remaining assets of Katie's Trust shall be divided proportionally and distributed to her issue who survive her, By Representation, or, if there are no such surviving issue, then to the beneficiaries taking under Section D.2.; provided, however, that such beneficiaries survive **KATIE**. Any amount of the remaining assets of Katie's Trust distributable to a beneficiary who is a beneficiary of another trust established pursuant to this Trust shall pass into such other trust and be held, administered and distributed pursuant to such other trust.

D.5. Encourage Diligence and Industry of Beneficiary. In making any discretionary distribution to any beneficiary, other than to a Settlor, the Trustee shall encourage the diligence and industry of the beneficiary so that the Trust Estate's existence does not adversely affect the beneficiary's initiative and diligence.

D.6. Contingent Distributions. If upon the Survivor's death, or at any time thereafter, but prior to complete distribution of the Trust Estate, there is no beneficiary to receive distribution of the remainder of the Trust Estate, then the remainder of the Trust Estate shall be distributed one-half to the surviving heirs-at-law of the husband-Settlor and one-half to the surviving heirs-at-law of the wife-Settlor, and the proportions they respectively take shall be determined in each case according to the laws of descent and distribution of the State of Idaho.

D.7. Beneficiary's Sole and Separate Property. All assets distributed to or for the benefit of a beneficiary, other than a Settlor, shall be the beneficiary's sole and separate property pursuant to I.C. § 32-903 ("Beneficiary Separate Property"). Further, all rents, royalties, profits, interests, dividends, proceeds and other income derived from, or produced by, the Beneficiary Separate Property shall be the beneficiary's sole and

separate property pursuant to I.C. § 32-906 (1).

SECTION E: GENERAL PROVISIONS.

E.1. Spendthrift Provision. THE SETTLORS, AFTER BEING FULLY ADVISED AS TO THE IMPORTANCE AND RAMIFICATIONS OF THIS SECTION E.1., INTEND THAT THIS SECTION E.1. BE CONSTRUED TO BE A MATERIAL PURPOSE OF THIS TRUST. The income, principal and other beneficial interests of any of the beneficiaries, including, without limitation, any separate trusts, subtrusts or other trust shares as defined in this Trust ("Trust Interest"), are held subject to this spendthrift provision and shall not be voluntarily or involuntarily available to pay for the debts of the beneficiaries prior to distribution to the beneficiaries. Neither the Trustee nor the beneficiaries shall have the voluntary or involuntary power or ability to sell, assign, hypothecate, anticipate, encumber or otherwise dispose of any Trust Interest to pay for the debts incurred by the beneficiaries. In addition, Trust Interests shall not be taken by execution in law, nor be reached by creditor's bill, garnishment, or in any other manner at law or in equity by any person making any claim against a beneficiary. The provisions of this Section E.1. shall not apply to any portion of this Trust over which a Settlor or the Settlors retain the right to amend or revoke pursuant to Section C.2. or Section E.5.

E.2. Use of Memorandum for Distribution of Personal Property.

E.2.(a) The Trustee may be directed to distribute certain items of tangible personal property owned by either Settlor pursuant to a Memo. This provision shall only apply to the Settlor who signed said Memo and upon whose death the use of the Memo is activated (hereinafter for this Section E.2. the "Decedent").

E.2.(b) The Trustee shall distribute certain items of tangible personal property, including, without limitation, household furnishings, jewelry, clothes, electronics and other personal items, owned by the Decedent as a portion of his or her Beneficial Interest to the beneficiaries designated in a Memo signed by the Decedent, upon condition that the beneficiary named to receive such items shall survive the Decedent. If any such named beneficiary shall fail to survive the Decedent, then the distribution to such beneficiary shall lapse. If any tangible personal property included in such Memo is no longer an asset of the Trust Estate, then the distribution shall lapse and the beneficiary named to receive it shall not be entitled to any replacement property or value. Such Memo shall refer to this provision of the Trust or to a Settlor's Last Will. The Trustee is authorized and directed to distribute such items of personal property pursuant to the most recent Memo as soon as possible after the Decedent's death or as soon as the Trustee deems such distribution to be advisable. If any beneficiary is a minor, then the Trustee may distribute such minor's share to such minor or for such minor's use to any person with whom such minor is residing or who has the care or control of such minor without further responsibility and the receipt by the person to whom it is distributed shall be a complete discharge of the Trustee. The cost of packing and shipping such property shall be charged as an Administration Expense.

E.2.(c) If the Trustee is unaware of any Memo within 60 days after the Decedent's death, then the Trustee shall conclusively presume that the Decedent elected not to use a Memo and shall proceed to distribute all of such property pursuant to this Trust. If any such Memo is found and/or delivered to the Trustee more than 60 days after the Decedent's death, then it shall be void and of no effect. Each Settlor understands that to properly use a Memo to dispose of tangible personal property, the Memo should be kept in a location where it will be promptly found and made known to the Trustee following each Settlor's death.

E.2.(d) In the event of any conflict between (i) the provisions of a Decedent's most recent Memo and (ii) the provisions of this Trust, the provisions of the Decedent's most recent Memo shall control.

E.3. Use of Retirement Assets. Notwithstanding anything in this Trust to the contrary, no Retirement Assets of a deceased Settlor may be used to pay Administration Expenses.

E.4. Perpetuities Savings Clause. The rule against perpetuities shall not apply to this Trust or any beneficial interest created under this Trust pursuant to I.C. § 55-111; provided, however, that this Trust and any beneficial interest created under this Trust shall comply with I.C. § 55-111A. If Idaho law does not apply to this Trust due to the operation of Section K, then any trust or trust share created pursuant to this Trust shall terminate not later than 21 years after the death of the beneficiaries of the trust or trust share living on the date of the Deceased Settlor's death or the Survivor's death, as the case may be, when the Trustee shall distribute the remaining property in the trust or trust share created pursuant to this Trust to the beneficiary or beneficiaries of the current net income thereof, and if there is more than one beneficiary, then in the proportion in which they are beneficiaries, or if no proportion is designated, then in equal shares to such beneficiaries.

E.5. Settlor's Rights to Withdraw Assets of the Trust Estate and to Amend or Revoke the Trust. The methods for withdrawing assets of the Trust Estate or for amending or revoking the Trust set forth in this Section E.5. are the exclusive methods by which assets of the Trust Estate may be withdrawn by a Settlor, or by which the Trust may be amended or revoked. Any attempt to withdraw assets of the Trust Estate or to amend or revoke the Trust that is not in compliance with this Section E.5. shall be null and void.

E.5.(a) Action by a Settlor during Joint Lives of Settlors. Subject to this Section E.5.:

(i) While both Settlors have capacity, either or both Settlors may, during the joint lives of the Settlors, by a written instrument signed by a Settlor and delivered to the Trustee, withdraw such Settlor's Beneficial Interest from the Trust in any amount and at any time upon giving reasonable notice in writing to the Trustee, provided, however, that, for a unilateral withdrawal by one Settlor, the Trustee shall give notice of such withdrawal to the other Settlor. Any community property withdrawn by either Settlor shall be conveyed to both Settlors as community property;

(ii) While both Settlors have capacity, either or both Settlors may add separate property or community property to the Trust Estate;

(iii) While both Settlors have capacity, either Settlor may amend or revoke the Trust with regards to such Settlor's separate property, so long as the Trustee gives notice of such amendment or revocation to the other Settlor; and

(iv) While both Settlors have capacity, both Settlors may amend or revoke the Trust, in whole or in part.

(v) In the event of the incapacity of one Settlor, the Trust, as it relates to the incapacitated Settlor's Beneficial Interest, shall be **IRREVOCABLE** and shall **NOT** be amended or revoked by either Settlor. Notwithstanding the foregoing, the Settlor with capacity may change the Trustee or the Successor Trustee.

(vi) In the event of the incapacity of one Settlor, the Settlor with capacity may amend or revoke the Trust as it relates to that Settlor's Beneficial Interest; provided, however, that the Trustee gives notice of such amendment or revocation to a representative of the incapacitated Settlor (which may be the Trustee or the other Settlor).

(vii) In the event of the incapacity of both Settlors, the Trust shall be **IRREVOCABLE** and, subject to any Trust provision to the contrary, shall **NOT** be amended or revoked by either Settlor or by the beneficiaries.

E.5.(b) Action by the Survivor. After the Deceased Settlor's death, the Survivor may amend or revoke this Trust, in whole or in part.

E.5.(c) Action by Beneficiaries. Following the death of both Settlors, the Trust shall be **IRREVOCABLE** and, subject to any Trust provision to the contrary, shall **NOT** be amended or revoked by any beneficiary.

E.5.(d) Powers of Others to Amend or Revoke the Trust. The Trust shall not be amended or revoked by a court-appointed guardian, conservator or any agent acting pursuant to a power of attorney, including, without limitation, the authority of an agent acting pursuant to the Idaho Uniform Power of Attorney Act to create, amend, revoke or terminate an inter vivos trust. Such changes to the Trust are specifically prohibited and the Trustee is directed to vigorously defend the Trust against the exercise of any authority by any court appointed guardian, conservator or agent and the cost of such defense shall be borne by the Trust Estate.

E.5.(e) Limitations of and Conditions Imposed upon the Foregoing Powers. Notwithstanding the foregoing provisions of Sections E.5.(a) and E.5.(b),

(i) Each amendment or revocation of the Trust, change of Trustee or conveyance of real property to or from the Trust must: (1) be in writing, (2) be signed by a Settlor, the Settlors or the Trustee, as the case may be, (3) specifically reference the

Trust, (4) be acknowledged before a Notary Public, and (5) where appropriate delivered to the Trustee;

(ii) The power to withdraw shall not constitute a power to amend or revoke;

(iii) The duties or responsibilities of the Trustee shall not be modified without the Trustee's consent;

(iv) The limitations of Section E.5. shall not limit the right of a Trustee to withdraw assets, or buy, sell or exchange assets, in his or her capacity as the Trustee, nor limit or otherwise impact the power of a Settlor or beneficiary to exercise powers of appointment specifically granted to such Settlor and/or beneficiary.

E.6. Distribution of Secured Assets. Subject to any contrary Trust provision, any Trust Estate asset that is subject to any debt secured by or encumbering such asset shall be distributed to its beneficiary pursuant to this Trust subject to such debt or encumbrance remaining at the time of distribution and shall not be exonerated from it.

E.7. Charitable Distributions. The Settlors instruct and intend that all charitable distributions shall be: (i) deemed to be made pursuant to this Trust as the governing instrument, (ii) eligible for a charitable income tax deduction pursuant to Code Section 642(c) and (iii) eligible for a charitable estate tax deduction pursuant to Code Section 2055. If a distribution to a charity would fail to qualify for the charitable income tax deduction or the charitable estate tax deduction at the time when the distribution is to be made to the charity, then the Trustee shall distribute that non-qualifying charity's distribution to one or more charitable organizations qualifying for the charitable income tax deduction and the charitable estate tax deduction as the Trustee shall select, and in the proportions as the Trustee shall determine, in the Trustee's Discretion, provided that such charitable organization or organizations shall have charitable purposes that are consistent with the Settlors' charitable intent to the extent known and ascertainable.

SECTION F: TRUSTEE DUTIES.

F.1. Successor Trustee - Assumption of Responsibility.

F.1.(a) Inception of Trust. At the inception of this Trust, the Settlors, as Trustees, retain the right to manage and direct the investment of the Trust Estate. In the event that one of the Settlors shall die, become incapacitated or become unable, for whatever reason to manage his or her financial affairs, then the other Settlor, as a Trustee, shall continue to have and to exercise all of the rights and responsibilities of the Trustee. The Successor Trustee shall have no duties or responsibilities until assuming the office of Successor Trustee, and the Successor Trustee shall have no liability for any of the acts or omissions of the Settlors as the Trustee.

F.1.(b) Relinquishment of Powers. In the event that the Settlors shall execute and deliver to the Successor Trustee any document acceptable to the Successor Trustee that transfers Trustee responsibility to the Successor Trustee, or upon the incapacity and/or the death of both of the Settlors and if there is no other Trustee then serving, then, in such event, the Successor Trustee shall be entitled to assume the Trustee responsibility. However, the revocability and amendability of this Trust shall not be affected by this Section F.1.(b) and if the Trustee should subsequently receive notice in writing (together with reasonable proof of regained competency, if applicable) that the Settlors, a Settlor or the Survivor wish again to obtain the powers originally reserved to the Trustee or other powers originally reserved to the Settlors, a Settlor or the Survivor, the Successor Trustee shall immediately relinquish such powers to such Settlors or Settlor, and the Successor Trustee shall have no liability for any act or omission of the Settlors, a Settlor or the Survivor as the Trustee.

F.1.(c) Incapacity of Settlors.

(i) Generally. If the Successor Trustee receives a certificate in writing from any attending physician or physicians of the Settlors that both Settlors or the Survivor is no longer physically or mentally able to make decisions with respect to the management and investment of the Trust Estate, then, upon such receipt and if there is no other Trustee then serving, the Successor Trustee shall be entitled to assume complete control over the management and investment of the Trust Estate. The possibility of the assumption of such management and control by the Successor Trustee shall not imply that the Successor Trustee is required to keep informed or is under any duty or obligation to make any inquiry into the competency of the Settlors at any time, provided, further, that no person or corporation, including, without limitation, transfer agents, dealing with the Successor Trustee shall be required to inquire as to the incapacity of the Settlors.

(ii) HIPAA Release Provision. When in the process of determining a Settlor's or Trustee's incapacity, all individually identifiable health information and medical records may be released to the person who is nominated as the Successor Trustee, including, without limitation, any written opinion relating to a Settlor's incapacity that the person so nominated may have requested. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 (a/k/a HIPAA), and 45 CFR 160-164, and applies even if that person has not yet been appointed Successor Trustee.

F.2. Trustee's Responsibility Regarding Real Property.

F.2.(a) Right to Occupy Residence. The Trustee shall allow the Settlors or the Survivor, until death, the right to occupy and use their principal residence (or any interest therein). The Trustee may, at the Settlors' direction, sell such residence and purchase or construct another residence to be used as a residence for the Settlors. Subject to the foregoing provisions, any such residence or interest therein shall be considered to be principal. All taxes, mortgage payments, insurance, repairs and assessments concerning such residence may be paid, in the Trustee's Discretion, out of the trust containing such

residence. If the Trustee sells any such residence and the Settlors or the Survivor do not request acquisition of another residence, then the Trustee shall invest the proceeds of any such sale and shall administer and distribute the income and principal of such funds pursuant to this Trust generally.

F.2.(b) Encumbering Real Property. During the lifetime and continued competency of a Settlor, the Trustee shall not alter the nature of any real property or sell, dispose of, encumber or lease any separate or community real property forming a part of such Settlor's Beneficial Interest without first obtaining such Settlor's written consent. This consent shall not be required, however, if the Settlors, or either one of them, is then serving as a Trustee.

F.2.(c) Successor Trustee's Responsibility Regarding Settlors' Real Property. So long as either Settlor retains the powers over the Trust real property set forth in this Section F.2., the Trustee shall not be responsible or liable in any way for any action taken with respect to such property, or for any loss or depreciation resulting from the purchase, retention, sale, exchange, lease or alteration of any property of the Trust Estate as to such assets where investment powers are retained by the Settlors, and the Trustee shall not have a duty to advise anyone with respect to the desirability of any action; provided, however, that such Trustee shall have attempted in good faith to comply with the written directions received from the Settlors. So long as the Settlors retain full control over their assets placed in trust and unless otherwise agreed among the parties, the Settlors shall be fully responsible for the payment of all *ad valorem* taxes on real property, insurance premiums, interest, other taxes, improvements, repairs and other expenses relating to such real property.

SECTION G: TRUSTEE POWERS.

In addition to the rights, powers and authorities conferred by the common law, by statute or by other provisions hereof, the Trustee is empowered:

G.1. To hold, possess, manage and control the Trust Estate for the purposes and uses set forth in this Trust.

G.2. To invest and reinvest all or any part of the Trust Estate in such stocks, bonds, securities, participation in common trust funds or mutual funds or other property, real or personal, as in the Trustee's Discretion the Trustee shall deem advisable, without regard to the statutes limiting the property that trustees may purchase, and without being required to conform to the provisions of the Idaho Uniform Prudent Investor Act pertaining to the diversification of assets. In the Trustee's Discretion, to retain and continue to hold as part of the Trust Estate all property transferred to the Trust, without liability for depreciation or loss occasioned to by so doing, even though such property is of a kind, quality or diversification not considered proper for Trust investments.

G.3. To hold any or all of the Trust Estate in the name of the Trust or in the name of a nominee.

G.4. To establish or close any type of account at any regulated financial services institution in the name of the Trustee on behalf of the Trust; to deposit Trust funds in any such account, in any amount, for any period of time, including, without limitation, unlimited, and with or without interest; to withdraw from any such account, any amount, including, without limitation, the whole thereof, and subject to such restrictions upon withdrawal as the Trustee may agree; any Trustee may sign on any such account without the signature of a Co-Trustee unless the signature card shall expressly provide otherwise.

G.5. To retain in the form received any property or undivided interests in property donated to, or otherwise acquired as a part of the Trust Estate, including, without limitation, residential property and shares of the Trustee's own stock, regardless of any lack of diversification, risk or non-productivity, as long as the Trustee deems it advisable, and to exchange any such security or property for other securities or properties and to retain such items received in exchange, although such property represents a large percentage of the total property of the Trust Estate or even the entirety thereof.

G.6. To invest and reinvest all or any part of the Trust Estate in any property and undivided interests in property, wherever located and regardless of whether held, managed and administered by a direct or indirect Trustee affiliate, including, without limitation, bonds, debentures, notes, secured or unsecured, stocks of corporations regardless of class, interests in limited partnerships, limited liability companies or similar entities, real estate or any interest in real estate whether or not productive at the time of investment, interests in trusts, investment trusts, whether of the open and/or closed fund types, and participation in common, collective or pooled trust funds of the Trustee, insurance contracts on the life of any beneficiary or annuity contracts for any beneficiary, without being limited by any statute or rule of law concerning investments by fiduciaries.

G.7. To participate in any plan of reorganization or consolidation or merger involving any company or companies whose stock or other securities shall be part of the Trust Estate, and to deposit such stock or other securities pursuant to any plan of reorganization or with any protective committee and to delegate to such committee discretionary power with relation thereto, to pay a proportionate part of the expenses of such committee and any assessment levied pursuant to any such plan, to accept and retain new securities received by the Trustee pursuant to any such plan, to exercise all conversion, subscription, voting and other rights, of whatsoever nature pertaining to such property, and to pay any amount or amounts of money as the Trustee may deem advisable in connection therewith.

G.8. To continue and operate any business owned by a Settlor at the Settlor's incapacity or death and to do any and all things deemed advisable by the Trustee in the Trustee's Discretion, including, without limitation, the power to incorporate the business and to put additional capital into the business, for such time as the Trustee shall deem advisable, without liability for loss resulting from the continuance or operation of the business except for the Trustee's own negligence; and to close out, liquidate or sell the business at such time and upon such terms as the Trustee shall deem advisable.

G.9. To sell, transfer, exchange or otherwise dispose of, any part of the Trust Estate, for cash or on terms, at public or private sale, and to borrow money, including, without limitation, the power to borrow from any bank that may be serving as Trustee, and to pledge or mortgage assets of the Trust Estate to secure such loans.

G.10. To lease any real estate held as part of the Trust Estate for any term notwithstanding this Trust's duration.

G.11. To execute and deliver any deed, lease, assignment or other instrument as may be necessary to carry out this Trust's provisions.

G.12. To exercise any subscription right in connection with any security held as part of the Trust Estate, to vote in person or by proxy any capital stock of a corporation held in the Trust Estate, and to consent to or participate in any reorganization, consolidation or merger of any corporation, company or association, the securities of which may be held as part of the Trust Estate.

G.13. To purchase securities or other property of any kind from the administrator or Personal Representative of the Settlors' estates without responsibility or liability for any loss resulting to the Trust from such purchase.

G.14. To make loans, secured or unsecured, to the administrator or the Personal Representative of the Settlors' estates, without responsibility or liability for any loss resulting to the Trust from any such loan.

G.15. To combine all assets of the Trust or trusts created pursuant to this Trust, for the purposes of investment only, with the assets of any other trust or trusts and to administer all of said assets as one account to produce the maximum income for each of the individual trusts.

G.16. To partition, allot and distribute the Trust Estate in undivided interests or in kind, or partly in money and partly in kind, at valuations determined by the Trustee, in its Discretion, and to sell such property as the Trustee, in its Discretion, considers necessary to make such division or distribution. In making any division or partial or final distribution of the Trust Estate, the Trustee shall be under no obligation to make a pro rata division or to distribute the same assets to beneficiaries similarly situated. Rather, the Trustee may, in the Trustee's Discretion, make non-pro rata divisions among the trust shares created pursuant to this Trust and make non-pro rata distributions to beneficiaries as long as the respective assets allocated to separate trust shares or the distributions to beneficiaries have equivalent or proportionate fair market values. The income tax basis of assets allocated or distributed non-pro rata need not be equivalent and may vary to a greater or lesser amount, as determined by the Trustee, in such Trustee's Discretion, and no adjustment need be made to compensate for any difference in basis.

G.17. To consolidate any separate share or trust with any other trust or trusts having the same beneficiaries and trustees and essentially the same provisions.

G.18. To serve without being required to post a bond or any other security to insure faithful performance of the Trustee's duties.

G.19. To allocate receipts and disbursements between income and principal in any reasonable manner consistent with applicable state law, except to the extent otherwise provided for in this Trust.

G.20. To employ and compensate agents, accountants, investment advisers, brokers, attorneys-in-fact, attorneys-at-law, tax specialists, realtors, and other assistants and advisors, including, without limitation, a Trustee affiliate, deemed advisable by the Trustee, in its Discretion, for the Trust's proper administration, and to do so without liability for any neglect, omission, misconduct or default of any such agent or professional representative provided such person was selected and retained with reasonable care.

G.21. To dispose of any ownership interest in a professional entity owned by the Trust Estate upon the death of a professional Settlor or a professional Settlor's disqualification to render the professional service as provided for in I.C. § 30-21-901; and the Trustee shall follow the terms of the bylaws or shareholders' agreement of the professional entity, if any, as long as such terms comply with I.C. § 30-21-901, if applicable.

G.22. To make tax elections, including, without limitation, the power to elect pursuant to Code Section 6166; to use Administration Expenses as deductions for estate tax purposes or for income tax purposes; to use the date of death values or optional values for estate tax purposes; to file joint returns with the Survivor; to elect alternative methods of handling qualified employee benefits, including, without limitation, lump sum distributions; to select income tax fiscal years for filing fiduciary returns; and to make any other election authorized by law or regulations.

G.23. To terminate all or any portion of any trust and to distribute the same to as great an extent as is possible at such time, consistent with this Trust, if the Trustee shall determine, in its Discretion, that the total amount of any such trust is insufficient to be economically managed and administered pursuant to this Trust, provided, however, that the Trustee receive no asset upon trust termination, notwithstanding the foregoing provisions of this Trust concerning termination and distribution of the Trust Estate.

G.24. To continue charitable gift giving practices, if any, and to continue or increase a pattern of gift giving to the beneficiaries in the event of the incapacity of either or both Settlors, provided however that the annual sum of gifts to a given donee does not exceed the annual gift tax exclusion provided by the Code. For all other gifts or transfers, if any, made by the Trustee from the Trust Estate, if the Trustee is not a Settlor, then the Trustee shall require written authorization from the Settlors during the Settlors' lifetimes and capacity, and shall be treated for all purposes as if the gift property had been first withdrawn by the Settlors and then transferred by the Settlors to the donee(s).

G.25. Notwithstanding the foregoing provisions of this Trust concerning the termination and distribution of the Trust Estate, and as long as the rule against perpetuities (if applicable) is not violated, to delay, in the Trustee's Discretion, any distribution of net income and/or principal for a reasonable time to any beneficiary if, at the time of the proposed distribution, the beneficiary is under a legal disability or is otherwise physically or mentally incapacitated, or, in the Trustee's Discretion, the beneficiary is unable to properly manage the assets to be distributed as a result of, for example only, drug addiction, incarceration, bankruptcy or divorce. In such event, however, the Trustee may distribute none, any or all of the net income and/or principal for the beneficiary's health, Education, support and maintenance in the Trustee's Discretion. In the event that a beneficiary has filed a petition in bankruptcy or is adjudicated a bankrupt, then in no event may a distribution of net income or principal be made to such a beneficiary until 181 days after such a petition is filed or such beneficiary is adjudicated bankrupt. In addition, once the Trustee determines, in the Trustee's Discretion, that the incapacity or inability to manage assets has ceased, then the Trustee may make any distribution that otherwise would have been made previously.

G.26. To facilitate the management of the Trust Estate and the operation of the trusts defined in this Trust, the Trustee is authorized to (i) commingle investments and (ii) allocate undivided interests in particular pieces of property to various trusts according to any specific instruction provided for in this Trust, and in the absence of any such specific instruction according to the Trustee's Discretion. Each trust, however, shall be subject to separate accounting and shall be maintained separate and apart from other trusts to the extent required pursuant to the applicable rules, if any, of the United States Internal Revenue Service in order that the income of the trusts will be separately taxed.

G.27. To full access of the Settlors' digital assets, including, without limitation, the content of all electronic communications sent or received by a Settlor, of any and every kind, regardless of form and medium, and wherever situated and in any manner held, and the Trustee's full access authority and control of the Settlors' digital assets shall be the same as a Settlor's full access authority and control thereover, including, without limitation, the right to disclosure, copying, dissemination and termination, to the full extent provided for in the Revised Uniform Fiduciary Access to Digital Assets Act, Chapter 14, Title 15, Idaho Code.

SECTION H: OTHER TRUSTEE PROVISIONS.

H.1. Trustee Actions. So long as either or both Settlors are serving as Trustee, a Settlor acting alone is fully authorized to exercise the powers of Trustee, and the approval, consent or joinder of the other Trustee, if any, is not required.

H.2. Successor Trustee. If either Settlor is deceased, or unable or unwilling to serve as Trustee for any reason, then the other Settlor shall serve as Trustee with any other Trustee then serving. When both Settlors are deceased, or neither Settlor is able or willing to serve as Trustee, and if there is no other Trustee then serving, then **RILEY** shall serve as the Successor Trustee. If he is unable or unwilling to serve as the Successor

Trustee at any time, then **KIMBERLY D. NOVOA** ("**KIMBERLY**") shall serve as the Successor Trustee.

H.3. Appointment and Co-Trustee Powers. A Settlor may appoint in writing a person named to serve as a Successor Trustee in Section H.2. to serve as a Co-Trustee with the Settlors. A Co-Trustee shall serve with all of the rights, powers, authorities, duties and obligations granted to and restricting a Trustee. "Co-Trustee" shall also mean "Trustee". A Co-Trustee may act without the approval, consent or joinder of the other Co-Trustee. No third-party need inquire as to the authority of a Co-Trustee to act. If a Co-Trustee is unable or unwilling to serve for any reason, then the other Co-Trustee shall continue to serve.

H.4. Duties and Responsibilities of Trustee and Trust Accounting.

H.4.(a) The Trustee is liable for those duties and responsibilities pursuant to this Trust and applicable law, including, without limitation, the Idaho Uniform Probate Code; this includes, without limitation, that the Trustee (except as limited by Sections H.4.(b) and H.4.(c)) render an annual accounting to each beneficiary, or to the parent, guardian or conservator of a beneficiary under a disability, upon reasonable request. The accounting shall include a statement of account of the Trust's assets, liabilities, receipts and disbursements ("Accounting").

H.4.(b) A Settlor serving as Trustee, while the Trust, or any portion thereof, is revocable and while that Settlor has the right to revoke any portion of the Trust, is relieved, as to the revocable portion of the Trust only, of any duty to comply with any Trust term or provision of applicable law to the maximum extent allowed by applicable law while maintaining Trust creation and validity.

H.4.(c) While any portion of the Trust is revocable and while a Settlor has the right to revoke any portion of the Trust, a Trustee, other than a Settlor, serving as sole Trustee or serving as Co-Trustee, as to the revocable portion of the Trust only, owes the duties and responsibilities of a Trustee exclusively to the Settlor and said duties and responsibilities shall not include a duty to render any Accounting.

H.5. Trustee Compensation. An individual Trustee shall be entitled to pay himself or herself from the Trust Estate a fair and just fee for the Trustee's services or the Trustee may waive the payment of any such fees. A Corporate Trustee shall receive an amount determined by its standard fee schedule in effect and applicable at the time of the performance of such services; provided, however, all trusts then being administered pursuant to this Trust with the Corporate Trustee shall be considered as one trust for purposes of determining the minimum fee to be charged. If no standard fee schedule shall be in effect at that time, then the Corporate Trustee shall be entitled to reasonable compensation for the services rendered, subject to the minimum fee limitation set forth above. The Trustee shall also be reimbursed for all reasonable expenses incurred in the management and protection of the Trust Estate and the performance in general of the Trustee's duties.

H.6. Trustee Resignation. A Trustee may resign at any time upon 30 days written notice given to the Settlors, or after the incapacity or death of one of the Settlors, to the competent Settlor or to the Survivor, or after the incapacity and/or the death of both of the Settlors, to the competent individual income beneficiaries. Any resignation of any Trustee shall become effective only upon the appointment of a Successor Trustee, such Trustee's acceptance of the Trust, submission and approval of accounts by the beneficiaries and delivery of the Trust Estate to such Trustee by the predecessor Trustee. Upon the resignation, incapacity or death of the last designated Successor Trustee, the Settlors, or upon the incapacity or the death of one of the Settlors, the competent Settlor or the Survivor, or upon the incapacity and/or the death of both of the Settlors, then a majority of the competent individual income beneficiaries, may appoint a Successor Trustee. If the persons possessing the authority are unable to appoint a Successor Trustee, then an interested person may request that any judge of the District Court of the appropriate county or counties shall appoint a Successor Trustee pursuant to I.C. § 68-101. Any trust company or bank that acquires the principal assets of a Corporate Trustee that is serving as the Trustee shall become the Trustee by right of purchase and without any additional requirement for authorization. Any Successor Trustee shall be entitled to all of the duties, rights, titles and powers, whether discretionary or otherwise, as if originally named Trustee.

H.7. Limitation of Trustee Liability. Except for an individual Trustee's own intentional breach of trust, bad faith or reckless indifference to the purposes of the Trust or the interests of the beneficiaries, an individual Trustee shall not be liable for any act, omission, loss, expense, cost, debt, liability or damage arising from the performance of such Trustee's duties and powers pursuant to this Trust. Except as otherwise provided for in this Trust, a Trustee shall not be required to sell or otherwise dispose of speculative or non-productive property owned or acquired by the Trustee. Notwithstanding the foregoing, this Section H.7. does not limit or modify a Trustee's duty to act at all times prudently, impartially, loyally and in good faith. The Settlors voluntarily include this Section H.7. in this Trust and acknowledge that its inclusion is not the result of any improper influence exerted by any person including, without limitation, **RILEY** or **KIMBERLY**. An individual Trustee is any Trustee who is a natural person. Further, no individual Trustee or Corporate Trustee shall be liable for any breach, default, act, omission, loss, expense, cost, debt, liability or damage arising from, relating to or associated with any prior Trustee.

SECTION I: DEATH TAXES.

I.1. Pursuant to Section D and the Idaho Uniform Estate Tax Apportionment Act, without limitation, I.C. § 15-3-1303 (a)(2), upon the Survivor's death, the Trustee may pay from the principal of the Trust Estate the Administration Expenses of the Survivor to the extent not paid by the Survivor's Personal Representative, including, without limitation, Transfer Taxes assessed by reason of the Survivor's death, except that:

I.1.(a) The amount, if any, by which those taxes shall be attributable to property not passing pursuant to this Trust shall be paid proportionately by the person or persons holding or receiving that property;

I.1.(b) The amount by which those taxes are attributable to property passing pursuant to this Trust shall be charged proportionately against the shares or distributions hereafter directed, and

I.1.(c) The concept of equitable apportionment shall apply so that any deduction or rate differential attributable to the relation of the holder or recipient of property includible in the Survivor's gross estate and applied in the computation of those taxes shall enjoy the benefit of that deduction or differential.

I.2. Interest and penalties concerning any tax shall be paid and charged in the same manner as the tax. The Trustee may make payment directly or to the legal representative of a Settlor's estate as the Trustee deems advisable. The Trustee shall exercise any available power to apportion taxes directed to be paid by the holder or recipient of property includible in the Survivor's gross estate. To the extent possible, assets or funds otherwise excludable in computing taxes payable by the Trustee shall not be used to make the foregoing payments.

I.3. The Trustee's selection of assets to be sold to make the foregoing payments or to satisfy any pecuniary bequest, and the tax effects thereof, shall not be subject to question by any beneficiary. The Trustee shall make such elections pursuant to the tax laws as the Trustee deems advisable, elections and allocations shall be made without regard to the relative interests of the beneficiaries and shall not be subject to question by any person. No adjustment shall be made between principal and income or in the relative interests of the beneficiaries to compensate for the effect of elections or allocations pursuant to the tax laws made by the Trustee. The Trustee shall not be liable for the effect of elections or allocations made in good faith.

I.4. Following the Deceased Settlor's death, the Trustee, in its Discretion, shall determine whether to file a Form 706 for the purpose of making the portability election pursuant to Code Section 2010(c)(5) to allow the Survivor to take into account the Deceased Settlor's unused applicable exclusion amount pursuant to Code Section 2010(c)(2) ("Portability Election"). If the Portability Election is appropriate under the facts and circumstances as determined by the Trustee, in its Discretion, the Trustee shall direct and assist the Deceased Settlor's Personal Representative in timely filing a Form 706. All costs associated with timely filing a Form 706 shall be an Administrative Expense.

SECTION J: DEFINITIONS.

J.1. Meaning of Administration Expenses. "Administration Expenses" means, without limitation, funeral, burial and/or cremation expenses, all debts of the decedent Settlor, expenses of the decedent Settlor's last illnesses and taxes owing by the decedent Settlor or his or her estate (including, without limitation, Transfer Taxes), all trust administration expenses, without limitation, all costs, legal and professional, and trustee fees, subject to Section I.

J.2. Meaning of By Representation. Distributions "By Representation" mean that the property is divided into as many equal shares as there are:

J.2.(a) Surviving descendants in the generation nearest to the designated ancestor that contains one or more surviving descendants; and

J.2.(b) Deceased descendants in the same generation who left surviving descendants, if any.

Each surviving descendant in the nearest generation is allocated one share. The remaining shares, if any, are combined and then divided in the same manner among the surviving descendants of the deceased descendants as if the surviving descendants who were allocated a share and their surviving descendants had predeceased the decedent. This definition is intended to adopt a system of representation called per capita at each generation.

J.3. Meaning of Code. "Code" shall mean the Internal Revenue Code of 1986, as amended.

J.4. Meaning of Corporate Trustee. "Corporate Trustee" shall mean a trust company or bank licensed to do business in the jurisdiction to whose laws the Trust is subject and having a combined capital and surplus of not less than $50,000,000.

J.5. Meaning of Discretion. "Discretion" and similar terms shall mean sole and absolute discretion, not to be questioned by any court or any beneficiary.

J.6. Meaning of Education. "Education" means schooling at public or private institutions of learning from elementary school through graduate study, attendance at a trade or vocational school, and includes, without limitation, payments for tuition, books, supplies and reasonable travel and living expenses related to the beneficiary's education; provided, however, that in the Trustee's Discretion the beneficiary is making satisfactory progress towards a degree or certificate of completion.

J.7. Meaning of Income and Principal. Subject to any contrary Trust provision, the determination of all matters with respect to what is income and principal of the Trust Estate and the apportionment and allocation of receipts and expenses thereon shall be governed by the provisions of the Idaho Uniform Principal and Income Act, as it may be amended. Notwithstanding such Act, no allowance for depreciation shall be charged against income or net income payable to any beneficiary. Further, notwithstanding such Act, the Trustee, in the Trustee's Discretion, may: (1) allocate capital gains to income or to principal, (2) deem discretionary distributions to include capital gains and (3) maintain a reserve for depreciation in any amount.

J.8. Meaning of Independent Trustee. "Independent Trustee" is a party who is: (1) not a related or subordinate party as prescribed by Code Section 672(c) and (2) an independent trustee prescribed by Code Section 674(c). If there is more than one Trustee,

then the requirements of Code Section 674(c) will determine whether or not their service as a whole is "independent".

J.9. Meaning of Issue and Similar Terms. Wherever in this Trust the term "issue", "descendant" or a similar term is used, it is the Settlors' intent that a person (1) legally adopted prior to his or her 18th birthday shall be considered as if a natural born child of the adoptive parent, and (2) a person born within 15 months of a parent's death, including, without limitation, from frozen ova or sperm donated by such parent, shall be considered as if a natural born child of that deceased parent. Issue born more than 15 months after the death of a parent, and stepchildren, are not included. "Children" and "Child" are defined in Section A.3.

J.10. Meaning of Personal Representative. "Personal Representative" shall have the same meaning as the term "executor" as defined in Code Section 2203 and the Treasury Regulations promulgated thereunder.

J.11. Meaning of Retirement Assets. "Retirement Assets" shall include, without limitation, an individual retirement account ("IRA") as defined in Code Section 408, a Roth IRA as defined in Code Section 408A, a "deemed" IRA or Roth IRA pursuant to Code Section 408, an annuity or mutual fund custodial account pursuant to Code Section 403(b), a pension, profit sharing, stock bonus or other retirement plan or arrangement that is subject to the "minimum required distribution rules" of Code Section 401(a)(9) or equivalent rules pursuant to any other Code Section, any annuity or any plan or arrangement of deferred compensation for services.

J.12. Meaning of Survive. Throughout this Trust the term "survive" and similar meaning terms are used. To satisfy an applicable survival requirement set forth in this Trust, a beneficiary must live for 30 calendar days after a specified natural person's date of death or other event date as specified in this Trust, as the case may be. The first calendar day of such 30-day period shall be the calendar day immediately following the specified event date. If a beneficiary does not live for the duration of such 30-day period, then the beneficiary shall be deemed to have predeceased and his or her interest in this Trust shall lapse and be alternatively distributed as provided for in this Trust.

J.13. Meaning of Transfer Taxes. "Transfer Taxes" includes, without limitation, state and federal ancillary, estate, death, succession, inheritance, gift and generation-skipping taxes, including any interest and penalties imposed with respect to such taxes.

SECTION K: JURISDICTION AND CONTROLLING LAW.

The Trust and all of the trust shares created pursuant to this Trust shall be construed, regulated, governed by and administered pursuant to the laws of the State of Idaho. The Trust and all of the trust shares created pursuant to this Trust shall be deemed Idaho trusts and shall, in all respects, be governed by the laws of the State of Idaho. However, if the Trustee, in its Discretion, determines that a change of governing law or of the Trust's principal place of administration would be in the best interests of the

beneficiaries and is appropriate to the purpose(s) and administration of any trust share created pursuant to this Trust, then the Trustee shall have the right, power and authority, exercisable in its Discretion, to change the Trust's governing law or principal place of administration to another state or country. Prior to changing the Trust's governing law or principal place of administration, the Trustee shall notify the beneficiaries of the proposed transfer, with such notice including the name of the jurisdiction whose law shall govern or to which the principal place of administration is to be moved, the Trustee's address and telephone number in the proposed jurisdiction, an explanation of the reasons for the proposed transfer and the date upon which the transfer is to occur. No such change of governing law or principal place of administration shall be authorized, however, if it would result in a termination of the Trust for federal income tax purposes.

SECTION L: MISCELLANEOUS PROVISIONS.

L.1. S Corporation Stock. In the event S Corporation stock is placed in any trust or trusts created pursuant to this Trust, and if it is the intent of the stockholders to retain such S Corporation status, S corporation stock placed in any trust shall be divided into qualified Subchapter S trusts by the Trustee (other than the beneficiary of any Subchapter S trust), which trusts shall be required to distribute income to each beneficiary of a trust share who shall be treated as the owner of such trust consisting of stock in the S corporation, all pursuant to Code Section 1361(d). If such an election is made, this Trust is to be construed in such a manner as to comply with the requirements of Code Section 1361(d), as amended. If there is an intent to retain S Corporation status, the Trustee is instructed to have the beneficiaries make the election required by Code Section 1361(d)(2).

L.2. Incontestability. The beneficial provisions of this Trust and of each Settlor's Last Will which may make reference to this Trust, are intended to be in lieu of any other rights, claims or interests of any nature, whether statutory or otherwise, except bona fide pre-death debts, which any beneficiary of this Trust or any third-party may have against or in each Settlor's estate or the Trust Estate. Accordingly, if any beneficiary of this Trust or any third-party asserts any claim whatsoever (except bona fide pre-death debts), statutory election or other right or interest against or in either Settlor's estate, either Settlor's Last Will or any of the Trust Estate, other than pursuant to the express terms of this Trust or of said Last Will, or directly or indirectly contests, disputes or calls into question, before any tribunal, the validity of this Trust or of a Settlor's Last Will, then such beneficiary shall thereby absolutely forfeit any beneficial interest that such beneficiary might otherwise have pursuant to this Trust or said Last Will, and the interest of the other beneficiaries shall thereupon be appropriately and proportionately increased, and such third-party shall receive $100 in lieu of any other interest he or she otherwise would be entitled to receive. In addition, all of the provisions of this Trust, to the extent that they confer any benefit, power or right upon such claiming, electing or contesting beneficiary or third-party shall thereupon become absolutely void and revoked as to such beneficiary or third-party.

The Trustee is specifically authorized to vigorously defend, at the expense of the Trust Estate, any contest or attack of either of the Settlors' estate plans, probate estates or the Trust Estate, or any contest or attack of any nature whatsoever made at any time upon

either of the Settlors' Last Wills, this Trust or the trust shares created pursuant to this Trust, or any provision under any of those documents. The Settlors request the Trustee and any court of competent jurisdiction take into account the Settlors' firm desire that no person contesting or attacking his, her or their estate plan should benefit in any manner whatsoever from either Settlor's estate pursuant to any theory.

The foregoing shall not be construed, however, to limit the appearance of any beneficiary or third-party as a witness in any proceeding involving this Trust or said Last Will nor to limit any beneficiary's or third-party's appearance in any capacity in any proceeding solely for the construction of any of said documents.

L.3. Singular and Plural; Gender. Unless the context requires otherwise, words denoting the singular may be construed as plural and words denoting the plural may be construed as singular. Words of gender may be construed as denoting another gender (including, without limitation, nongender such as "it") as is appropriate within the context.

L.4. Headings. The headings contained in this Trust are included solely for the reader's convenience and reference. They shall have no significance in this Trust's interpretation or construction.

L.5. Severability. The invalidity or unenforceability of any provision of this Trust shall not impact the validity or enforceability of any other provision of this Trust. If a court of competent jurisdiction determines that any provision is invalid, the remaining provisions of this Trust shall be interpreted and construed as if the invalid provision had never been included in this Trust.

[signatures on following page]

IN WITNESS WHEREOF, **JEFFERY S. JUKER** and **KERAN M. JUKER** have signed and sealed this Trust individually and as the Trustees hereof made and entered into as of the date provided above.

SETTLORS:

JEFFERY S. JUKER

KERAN M. JUKER

TRUSTEES:

JEFFERY S. JUKER

KERAN M. JUKER

STATE OF IDAHO)
) ss.
COUNTY OF TWIN FALLS)

This record was acknowledged before me on May 7, 2018 by Jeffery S. Juker and Keran M. Juker, as the Settlors and as the Trustees hereof.

(SEAL) JOSEPH D POPPLEWELL
Notary Public
State of Idaho

NOTARY PUBLIC
My commission expires: 8/9/23

MEMORANDUM OF DISPOSITION OF ITEMS OF TANGIBLE PERSONAL PROPERTY

The undersigned, pursuant to the Jeffery S. Juker and Keran M. Juker Trust Agreement, which was executed on the 7th day of May, 2018, direct the disposition of certain items of tangible personal property as follows:

I. At husband-Settlor's death, whether or not wife-Settlor survives.

Item	Beneficiary

II. At wife-Settlor's death, whether or not husband-Settlor survives.

Item	Beneficiary

III. Following the Survivor's death.

Item	Beneficiary

We have executed this Memorandum on _____.

JEFFERY S. JUKER **KERAN M. JUKER**

State of Idaho
DEPARTMENT OF WATER RESOURCES
Southern Region • 650 ADDISON AVE W STE 500 • TWIN FALLS, ID 83301-5858
Phone: (208)736-3033 • Fax: (208)736-3037 • Website: www.idwr.idaho.gov

C.L. "Butch" Otter
Governor

Gary Spackman
Director

July 17, 2018

JEFFERY S JUKER & KERAN M JUKER TRUST
643 SUNPOINTE DR
TWIN FALLS ID 83301-8261

Re: Change in Ownership for Water Right No(s): 47-7087, 47-7089, 47-12348

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) 736-3033.

Sincerely,

Denise Maline

Denise Maline
Administrative Assistant I

Enclosure(s)