

RECEIVED

FEB 12 2015

DEPT OF WATER RESOURCES
SOUTHERN REGIONSTATE 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?
37-2611 ~~D~~	Yes ☒ No ☒	Yes ☐		Yes ☐	Yes ☐
37-8548	Yes ☐	Yes ☐		Yes ☐	Yes ☐
63-7224	Yes ☐	Yes ☐		Yes ☐	Yes ☐
37-21178	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Emer Wood

Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): Sylvia Wood and/or Pamela Larsen

New owner(s) as listed on the conveyance document

Name connector ☒ and ☐ or ☒ and/or2028 East Redtail WayLaytonUT84040

Mailing address

City

State

ZIP

(801)540-5161davidlarsen08@comcast.net

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: 9/24/10 (37-2611D)
12/20/97 (63-7224)

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.

8. Signature: Pamela Larsen, Attorney in fact,

Signature of new owner/claimant

POA, Attorney in fact

Title, if applicable

Date

2/6/15Signature: Pamela Larsen

Signature of new owner/claimant

Title, if applicable

Date

2/6/15

For IDWR Office Use Only:

Received by DMDate 2-12-2015Receipt No. 5034552Receipt Amt. \$100-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

SUPPORT DATAIN FILE # 37-2611Dnot applicable
→ NA

GENERAL POWER OF ATTORNEY
(EFFECTIVE AT A FUTURE TIME)

KNOW EVERYONE BY THESE PRESENTS, which are intended to constitute a General Power of Attorney, **THAT I, Sylvia Jean Wood**, having an address at 90 Red Bluff Drive, Hurricane, UT 84737, hereby make, constitute and appoint my spouse, **Sylvan Emer Wood**, having an address at 90 Red Bluff Drive, Hurricane, UT 84737, tel. no.: (435) 879-8709, or if my spouse is unable, unwilling or unavailable to act, then **Pamela Jean Larsen**, having an address at 2028 E Redtail Way, Layton, UT 84040, tel. no.: (801) 540-5161, and/or **David William Wood**, having an address at 2601 S Pavillion Center Dr 1033, Las Vegas, NV 89136, tel. no.: (208) 720-8832, as my attorney-in-fact TO ACT in my name, place and stead in any way which I could do, if I were personally present, to the extent that I am permitted by law to act through an agent:

(a) to ask, demand, sue for, recover and receive all manner of goods, chattels, debts, rents, interest, sums of money and demands whatsoever, due or to become due, that are thought to be owing, belonging or payable to me in my own right or otherwise, and to execute, acknowledge and deliver acquittances, receipts, releases, satisfactions or other discharges for the same;

(b) to sell, transfer, exchange, convert, abandon, or otherwise dispose of, or grant options with respect to, real and personal property, at public or private sale, with or without security, in such manner, at such times, for such prices, and upon such terms and conditions as my attorney-in-fact may deem necessary or appropriate;

(c) to buy, sell, exchange, invest and reinvest in common or preferred stocks, bonds, commodities, options, limited liability companies, investment trusts, mutual funds, regulated investment companies and other types of securities and financial instruments, foreign or domestic, including any undivided interest in any one or more common trust funds, whether or not such investments be of the character permissible for investments by fiduciaries under any applicable law, and without regard to the effect any such investment may have upon the diversity of investments; to demand, receive and obtain any money or other things of value to which I am or may become or may claim to be entitled in connection with any stocks, bonds or other financial instruments; to cause securities or other property to be held or registered in the name of a nominee or nominees or unregistered or in any other form; to vote in person at meetings of stock or security holders and adjournments thereof, to enter into voting trusts, and to vote by general or limited proxy with respect to any stock or securities;

(d) to make, execute, endorse, accept and deliver in my name or in the name of my attorney-in-fact all checks, notes, drafts, warrants, securities, stock

certificates, certificates of deposit, bonds, acknowledgments, and any other agreements, certificates or instruments of any nature, as my attorney-in-fact may deem necessary or appropriate;

(e) to deposit and withdraw any sums to or from any bank, savings or similar account maintained by me alone or jointly; to open, continue, modify or terminate any account or banking arrangement in my name or jointly with others; to borrow money at such interest rates and upon such terms and conditions as my attorney-in-fact may deem necessary or appropriate, and to provide security therefor from my assets; to pay, renew or extend the time of payment of any note given by me or on my behalf; to prepare financial statements concerning my assets and liabilities or income and expenses, and deliver them to financial institutions; to receive statements, notices and other documents from financial institutions; to open or cause to be opened any safe deposit box in my name and to examine and remove any or all of the contents of such box; and to conduct such other banking transactions as my attorney-in-fact may deem necessary or appropriate;

(f) to take possession of, recover, obtain and hold any tangible personal property belonging to me or to which I may be entitled, and to receive and take for me and in my name any rents, issues and profits of any such property; to purchase, invest in, reinvest in, accept as a gift, sell, exchange, lease, grant options upon, assign, transfer, abandon, pledge, encumber or otherwise dispose of any personal property of any nature and wherever situate; to store property for hire or on a gratuitous bailment; to make repairs and alterations; and to execute, acknowledge and deliver all contracts, leases, notes, security agreements, guarantees, bills of sale, assignments, extensions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any personal property, as my attorney-in-fact may deem necessary or appropriate;

(g) to possess, recover, manage, hold, control, develop, subdivide, partition, mortgage, lease or otherwise deal with any real property belonging to me or to which I may be entitled; to purchase, invest in, reinvest in, accept as a gift, sell, exchange, lease, sublease, grant options upon, convey with or without covenants, quitclaim, assign, transfer, abandon, encumber or otherwise dispose of any real property of any nature and wherever situate; to borrow money at such interest rates and upon such terms and conditions as my attorney-in-fact may deem necessary or appropriate, and to provide security therefor by mortgage or pledge of any property; to satisfy, discharge, release or extend the term of any mortgage; to apply for zoning, rezoning or other governmental permits; to make repairs, replacements and improvements, structural or otherwise; to pay, compromise or contest real estate taxes, assessments, water charges and sewer rents; to abstain from the payment of real estate taxes, assessments, water charges and sewer rents, repairs, maintenance and upkeep of the same; to abandon property if deemed to be worthless or not of sufficient value to warrant keeping or protecting; to permit property to be lost by tax sale, foreclosure or other proceeding or to convey

property for a nominal consideration or without consideration; and to execute, acknowledge and deliver all contracts, deeds, leases, mortgages, notes, security agreements, guarantees, transfers to trusts, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, and any other agreements, writings and instruments of any nature affecting any real property, as my attorney-in-fact may deem necessary or appropriate;

(h) to commence any actions or proceedings for the recovery of any real or personal property or for any other purpose; to appear in, answer and defend any actions or proceedings commenced against me; and to prosecute, maintain, appeal, discontinue, compromise, arbitrate, mediate, settle and adjust all actions, proceedings, accounts, dues and demands that now or hereafter may exist, as my attorney-in-fact may deem necessary or appropriate;

(i) to create, amend or terminate one or more trusts, partnerships, corporations, limited liability companies, co-tenancies or any other form of ownership or entity for the purpose of dealing with any property or property interest of any nature that I may have or hereafter acquire, under such terms and with such provisions as my attorney-in-fact may deem necessary or appropriate; to transfer any or all property in which I have an interest into any trusts, partnerships, corporations, limited liability companies, co-tenancies or other entities, whether created by me or my attorney-in-fact or otherwise (and, in this regard, that my attorney-in-fact may be a remainderman, partner, shareholder, member, co-tenant or beneficiary of any such entity shall not affect the validity of any action hereunder, and shall not, by itself, constitute a breach of fiduciary duty); to remove property from any such entity; and to give to any such entity, or to any person acting as agent or trustee under any instrument executed by me or on my behalf, such instructions or authorizations as I may have the right to give;

(j) to join or become a party to, or to oppose, any reorganization, readjustment, recapitalization, foreclosure, merger, voting trust, dissolution, consolidation or exchange, and to deposit any securities with any committee, depository or trustee, and to pay any fees, expenses and assessments incurred in connection therewith, and to charge the same to principal, and to exercise conversion, subscription or other rights, and to make any necessary payments in connection therewith, or to sell any such privileges;

(k) to deal with all matters relating to all forms of insurance and annuities, including the procurement, maintenance and termination thereof; however, notwithstanding the powers given my attorney-in-fact in this and other provisions of this power of attorney, my attorney-in-fact shall have no incidents of ownership in any life insurance policy in which I own an interest and which insures the life of my attorney-in-fact;

(l) to do all acts necessary to maintain my customary standard of living and that of my family and other persons customarily supported by me, including without

limitation the power to pay for medical, dental and surgical care, living quarters, usual vacation and travel expenses, shelter, clothing, food, education, organizational fees and contributions, and other living costs;

(m) to act for me in all matters which affect my right to government benefits and assistance, including without limitation Social Security, Medicare, Medicaid, qualified state tuition programs, and other governmental benefits and benefits relating to civil or military service; to file, prosecute, submit to arbitration or settle any claim for benefits or assistance; to establish new residency and domicile; and to receive the proceeds of claims and conserve, invest, disburse and use them on my behalf;

(n) to take all steps and remedies necessary or appropriate for the conduct and management of any business in which I may have an interest; to exercise in person or by proxy any right, privilege or option which I may have with respect to any business; to continue, modify, negotiate, renegotiate, extend and terminate any and all contracts or agreements heretofore or hereafter made with respect to the business; to pay, compromise or contest business taxes or other claims or obligations; to determine the policies of the business as to the location, methods and manner of its operations including its financing, accounting, and insurance; and to add or remove capital from the business;

(o) to employ such agents, attorneys, accountants, investment counsel, trustees, caretakers and other persons and entities providing services or advice, irrespective of whether my attorney-in-fact may be associated therewith, and to rely upon information or advice furnished thereby or to ignore the same, and to delegate duties hereunder and pay such compensation, as my attorney-in-fact may deem necessary or appropriate; and

(p) to do, execute, perform and finish for me and in my name all things which my attorney-in-fact shall deem necessary or appropriate in and about or concerning my property or any part thereof.

I authorize my attorney-in-fact to sell, grant options upon, convey with or without covenants, exchange, lease, assign, transfer, encumber or otherwise dispose of any real property which I own, together with all improvements thereon and rights relating thereto, in such manner, at such times, for such prices, and upon such terms and conditions as my attorney-in-fact may deem necessary or appropriate; to satisfy, discharge, release or extend the term of any mortgage or deed of trust; to apply for zoning, rezoning or other governmental permits; to pay, compromise or contest real estate taxes, assessments, water charges and sewer rents; to negotiate, execute, acknowledge and deliver all contracts, sales agreements, brokerage agreements, amendments, deeds, leases, mortgages, notes, security agreements, checks, drafts, guarantees, bills of sale, assignments, extensions, satisfactions, releases, waivers, consents, affidavits, transfer tax returns, closing documents, and any other agreements, writings and instruments of any nature affecting the property, as my attorney-in-fact may deem necessary or appropriate; to prosecute, defend, intervene in, arbitrate, appeal, compromise, settle and otherwise deal with any

claim, action or proceeding in connection with the property or the sale thereof; to do, execute, perform and finish for me and in my name all things which my attorney-in-fact shall deem necessary or appropriate in connection with the sale of the property.

In addition, I specifically authorize my attorney-in-fact to make gifts of my property to or for the benefit of such persons within the class of permitted donees hereafter described as, in the opinion of my attorney-in-fact, would be the donees I might choose, having in mind the resources, both public and private, available for my care after the making of such gifts, and having in mind the objective of preserving the largest amount of my property for my family as a whole. The class of permitted donees shall consist solely of my spouse, my children and more remote issue, the spouses of my children and more remote issue, or any custodian or guardian for the benefit of any of the foregoing or any trust for the benefit of any of the foregoing. The gifts may be in cash or in kind. And the gifts may pass outright to the donee, or may be transferred to an existing trust for the donee or a trust created by my attorney-in-fact for the donee, or may be transferred to an existing custodian for the donee under any gifts to minors or transfers to minors act or a custodian for the donee established by my attorney-in-fact under such acts. The amount or value of gifts to each donee shall not exceed in aggregate, in any calendar year, the amount excludable from gifts for gift tax purposes by virtue of Section 2503(b) of the Internal Revenue Code, or any successor thereto, in effect in the year in question (currently \$10,000 under said statute, heretofore adjusted to \$14,000, or if an election to split gifts is made \$20,000 heretofore adjusted to \$28,000, subject to further adjustment for inflation, or gifts in conformity with the Code's annual exclusion rules for gifts to Section 529 accounts). I authorize my attorney-in-fact to consent to splitting gifts with my spouse so that the annual exclusions, unified credits, and generation skipping transfer tax exemptions and exclusions of both my spouse and myself may be used. Gifts in excess of said limit may be made to pay tuition costs and medical expenses so long as the payment of such gifts is made in a manner so as not to be subject to gift or generation skipping transfer taxes pursuant to Sections 2503(e) and 2611(b)(1) of the Internal Revenue Code, or any successor thereto.

In addition, I specifically authorize my attorney-in-fact to make any transfer of resources not prohibited under applicable federal or state law, when the transfer is for the purpose of qualifying me for state or federal medical care assistance or a limited casualty program for the medically needy, or for the purpose of preserving for my spouse or other relatives the maximum amount of property allowed under applicable law if an application has been made for governmental medical assistance, or in anticipation of such application and for the purpose of avoiding a Medicaid recovery lien. I specifically authorize my attorney-in-fact to amend or revoke any agreements relating to the title or status of property, any community property agreement, or other document of similar import executed by me and/or my spouse if, in the sole discretion of my attorney-in-fact, such action would be in my best interest, following advice of counsel regarding eligibility for such benefits. If any such transfer of resources is to be made to my attorney-in-fact, I name Pamela Jean Larsen as special attorney-in-fact to approve such transfer.

In addition, I specifically authorize my attorney-in-fact to deal with tax authorities, to execute, sign and file on my behalf any and all federal, state, local and foreign income, gift, payroll and other tax returns, including estimated returns and interest, dividends,

gains and transfer returns, for all periods; to pay any taxes, penalties and interest due thereon; to allocate generation skipping transfer tax exemptions (within the meaning of Section 2642(a) of the Internal Revenue Code) and to make tax elections; to represent me or to sign an Internal Revenue Service Form 2848 (Power of Attorney and Declaration of Representative) or Form 8821 (Tax Information Authorization), or comparable authorization, appointing a qualified lawyer, certified public accountant or enrolled agent (including my attorney-in-fact if so qualified) to represent me before any office of the Internal Revenue Service or any state, local or foreign taxing authority with respect to the types of taxes and years referred to above, and to specify on said authorization said types of taxes and years; to receive from or inspect confidential information in any office of the Internal Revenue Service or state, local or foreign tax authority; to receive and deposit, in any one of my bank accounts, or those of any revocable trust of mine, checks in payment of any refund of federal, state, local or foreign taxes, penalties and interest; to pay by check drawn on any bank account of mine or of any revocable trust of mine and have accounts to permit my attorney-in-fact to draw checks for payment of said items; to execute waivers (and offers of waivers) of restrictions on assessment or collection of deficiencies in taxes and waivers of notice of disallowance of a claim for credit or refund; to execute any requests for extension of time and consents extending the statutory period for assessment or collection of such taxes; to execute petitions contesting taxes; to establish new residency and domicile; to execute offers in compromise and closing Agreements under Section 7121 or comparable provisions of the Internal Revenue Code or any federal, state, local or foreign tax statutes or regulations; to delegate authority or to substitute another representative for any one previously appointed by me or my attorney-in-fact; and to receive copies of all notices and other written communications involving my federal, state, local or foreign taxes at such address as my attorney-in-fact may designate.

In addition, I specifically authorize my attorney-in-fact to make voluntary contributions to, transfer assets between, and withdraw amounts from any qualified retirement benefit plan or individual retirement account (including Roth IRA's and Thrift Savings Plans); to change beneficiary designations on any such plan or IRA to my spouse or any of my heirs; to waive spousal rights on any such plan or IRA; to convert an IRA to a Roth IRA; to make elections with respect to the timing, method and amounts of withdrawals, distributions and/or rollovers, methods of calculating minimum required distributions, and methods of distribution as a beneficiary of another's plan or IRA; and to take any other actions with respect to any such plan or IRA as I could take.

This power of attorney shall take effect upon my becoming physically disabled, mentally incompetent or otherwise incapacitated. Any third party may rely upon the written declaration of my attorney-in-fact that such contingency has occurred.

It may be necessary for my attorney-in-fact to have access to my medical records to establish that this power of attorney is in effect. I grant to my attorney-in-fact the authority and power to serve as my personal representative for all purposes of the Health Insurance Portability and Accountability Act of 1996, the regulations in 45 C.F.R. Sec. 160 et seq., and any other applicable federal, state or local laws or regulations (collectively "HIPAA"), including the authority to request, receive, obtain and review, and be granted full and unlimited access to, and consent to the disclosure of complete unredacted copies of any and all health, medical and

financial information and any information or records referred to in 45 C.F.R. Sec. 164.501 and regulated by the Standards for Privacy of Individually Identifiable Health Information found in 65 Fed. Reg. 82462 as protected private records or otherwise covered under HIPAA. I understand that health and medical records can include information relating to subjects such as sexually transmitted diseases, acquired immunodeficiency syndrome (AIDS), AIDS-related complex (ARC) and human immunodeficiency virus (HIV), behavioral or mental health services, and treatment for alcohol or drug abuse or addiction. I understand that I may have access to or receive an accounting of the information to be used or disclosed as provided in 45 C.F.R. Sec. 164.524 et seq. I further understand that authorizing the disclosure of this health information is voluntary and that I can refuse to sign this authorization. I further understand that any disclosure of this information carries with it the potential for an unauthorized further disclosure of this information by third parties and that such further disclosure may not be protected under HIPAA. In order to induce the disclosing party to disclose the aforesaid private and/or protected confidential information, I forever release and hold harmless said disclosing party who relies upon this instrument from any liability under confidentiality rules arising under HIPAA as a consequence of said disclosure. I authorize my attorney-in-fact to execute any and all releases or other documents that may be necessary in order to obtain disclosure of my patient records and other medical information subject to and protected by HIPAA. The purpose of the foregoing authorization is to enable my attorney-in-fact to establish that this power of attorney is in effect.

It is my desire and request that no guardian or conservator of my person or property be appointed in the event of my disability or incapacity. If, however, a guardian or conservator of my person or property is to be appointed for me, I hereby nominate and appoint my attorney-in-fact hereunder to serve as guardian and conservator without bond.

To induce any third party to act hereunder, I hereby agree that any third party receiving a duly executed copy or facsimile of this power of attorney may act hereunder, and that revocation or termination hereof shall be ineffective as to such third party unless and until actual notice or knowledge of such revocation or termination shall have been received by such third party. I, for myself and my heirs, executors, legal representatives and assigns, hereby agree to indemnify and hold harmless any such third party from and against any and all claims that may arise against such third party by reason of such third party having relied upon the provisions of this power of attorney.

I hereby revoke any prior general powers of attorney which I have executed (but not any powers of attorney related to health care).

This power of attorney shall be governed by Utah law, although I request that it be honored in any state or other location in which I or my property may be found. If any provisions hereof shall be unenforceable or invalid, such unenforceability or invalidity shall not affect the remaining provisions of this power of attorney.

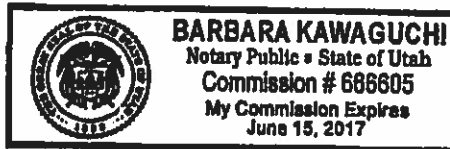
IN WITNESS WHEREOF, I have executed this power of attorney this
15th day of March, 2014.

Sylvia Jean Wood
Sylvia Jean Wood

STATE OF UTAH, COUNTY OF WASHINGTON, ss.

On the 15 day of March, 2014, before me personally appeared Sylvia Jean Wood, the signer of the above power of attorney, who duly acknowledged to me that she executed the same.

Barbara Kawaguchi
Notary Public
My commission expires on 6-15-17



[NOTE: The following affidavit may be executed by the attorney-in-fact at a later date if some third party requests evidence that the power of attorney is in effect.]

**AFFIDAVIT THAT POWER OF ATTORNEY
IS IN FULL FORCE AND EFFECT**

STATE OF UTAH, COUNTY OF SALT LAKE, ss.

I, Pamela Jean Larsen, being duly sworn, depose and say:

THAT Sylvia Jean Wood, having an address at 90 Red Bluff Drive, Hurricane, UT 84737, as principal, did, in a writing dated March 15, 2014, appoint me her true and lawful attorney-in-fact, and that attached hereto is a true copy of said power of attorney. Said power of attorney has become effective by reason of the following conditions: the principal, Sylvia Jean Wood, lacks the capacity to manage property, including the capacity to take actions necessary to administer real and personal property, intangible property, business property, benefits and income.

THAT I have no actual knowledge or actual notice of the revocation or termination of the aforesaid power of attorney by death or otherwise, or knowledge of any facts indicating the power of attorney has been revoked or terminated. I have no actual knowledge or actual notice that the power of attorney has been modified in any way that would affect the ability of the attorney-in-fact to authorize or engage in any transaction with a third party, or knowledge of any facts indicating the power of attorney has been so modified. I further represent, to the best of my knowledge after diligent search and inquiry, that: said principal is now alive; has not, at any time, revoked, terminated, suspended or repudiated the power of attorney; and the power of attorney still is in full force and effect.

THAT I make this affidavit for the purpose of inducing to accept delivery of the following instrument(s), as executed by me in my capacity of attorney-in-fact of said principal, with full knowledge that this affidavit will be relied upon in accepting the execution and delivery of said instrument(s) and in paying good and valuable consideration therefor:

Dated: 3/25/14

Pamela Jean Larsen

Subscribed and sworn to before me
on 3/25/14


Notary Public
My commission expires on



LAST WILL AND TESTAMENT
OF
SYLVAN EMER WOOD

Dated: 3/18, 2014

Prepared by:

Pamela J. Larsen
Attorney at Law
2028 E Redtail Way
Layton, UT 84040
(801) 540-5161

LAST WILL AND TESTAMENT

OF

SYLVAN EMER WOOD

I, Sylvan Emer Wood, a resident of and domiciled in the State of Utah, make, publish and declare this to be my Last Will and Testament, revoking all wills and codicils at any time heretofore made by me.

FIRST: I direct that the expenses of my last illness and funeral, the expenses of the administration of my estate, and all estate, inheritance and similar taxes payable with respect to property included in my estate, whether or not passing under this will, and any interest or penalties thereon, shall be paid out of my residuary estate, without apportionment and with no right of reimbursement from any recipient of any such property (including reimbursement under Section 2207B of the Internal Revenue Code). The provisions of this Article FIRST shall not apply to the extent that contrary provisions concerning the payment or apportionment of any such taxes have been or shall be made in any inter vivos instrument executed by me relating to any insurance, trusts, gifts or other transfers, jointly owned property or accounts, or property subject to power of appointment.

SECOND: I give all tangible real and personal property owned by me at the time of my death, including without limitation personal effects, clothing, jewelry, furniture, furnishings, household goods, automobiles and other vehicles, and all rights that I have under any related insurance policies, to my wife Sylvia Jean Wood, if she survives me, or if she does not survive me, in accordance with a written statement or list which I intend to prepare and sign, disposing of such property or any part thereof, as permitted by Utah law. If I sign more than one such statement or list, the statement or list which bears a date later than that of any other such statement or list shall govern. I intend said statement or list to comply with Section 75-2-513, Utah Code Annotated, and that the property listed thereon shall pass in accordance with said statement or list. I intend to leave such a statement or list at my death, but if no such statement or list is found and identified as such by my personal representative within thirty days after the probate of this will, any such statement or list thereafter found shall be deemed null and void. In the absence of such a statement or list, or to the extent that such statement or list fails to effectively dispose of any such property for any reason, including the death of any beneficiary, I give such property or the portion not effectively disposed of to those of my children (Pamela Jean Larsen, Cynthia Anita Farris, Daniel Emer Wood and David William Wood) who survive me, in substantially equal shares, to be divided among them as they shall agree, or if they cannot agree, as my personal representative shall determine.

THIRD: I give all the rest, residue and remainder of my property and estate, both real and personal, of whatever kind and wherever located, that I own or to which I shall be in any manner entitled at the time of my death (collectively referred to as my "residuary estate"),

LAST WILL AND TESTAMENT

OF

SYLVAN EMER WOOD

I, Sylvan Emer Wood, a resident of and domiciled in the State of Utah, make, publish and declare this to be my Last Will and Testament, revoking all wills and codicils at any time heretofore made by me.

FIRST: I direct that the expenses of my last illness and funeral, the expenses of the administration of my estate, and all estate, inheritance and similar taxes payable with respect to property included in my estate, whether or not passing under this will, and any interest or penalties thereon, shall be paid out of my residuary estate, without apportionment and with no right of reimbursement from any recipient of any such property (including reimbursement under Section 2207B of the Internal Revenue Code). The provisions of this Article FIRST shall not apply to the extent that contrary provisions concerning the payment or apportionment of any such taxes have been or shall be made in any inter vivos instrument executed by me relating to any insurance, trusts, gifts or other transfers, jointly owned property or accounts, or property subject to power of appointment.

SECOND: I give all tangible real and personal property owned by me at the time of my death, including without limitation personal effects, clothing, jewelry, furniture, furnishings, household goods, automobiles and other vehicles, and all rights that I have under any related insurance policies, to my wife Sylvia Jean Wood, if she survives me, or if she does not survive me, in accordance with a written statement or list which I intend to prepare and sign, disposing of such property or any part thereof, as permitted by Utah law. If I sign more than one such statement or list, the statement or list which bears a date later than that of any other such statement or list shall govern. I intend said statement or list to comply with Section 75-2-513, Utah Code Annotated, and that the property listed thereon shall pass in accordance with said statement or list. I intend to leave such a statement or list at my death, but if no such statement or list is found and identified as such by my personal representative within thirty days after the probate of this will, any such statement or list thereafter found shall be deemed null and void. In the absence of such a statement or list, or to the extent that such statement or list fails to effectively dispose of any such property for any reason, including the death of any beneficiary, I give such property or the portion not effectively disposed of to those of my children (Pamela Jean Larsen, Cynthia Anita Farris, Daniel Emer Wood and David William Wood) who survive me, in substantially equal shares, to be divided among them as they shall agree, or if they cannot agree, as my personal representative shall determine.

THIRD: I give all the rest, residue and remainder of my property and estate, both real and personal, of whatever kind and wherever located, that I own or to which I shall be in any manner entitled at the time of my death (collectively referred to as my "residuary estate"),

to the trustee under the following trust to be held and disposed of in accordance with the terms, covenants and conditions of such trust: Sylvan Emer and Sylvia Jean Wood Family Trust, Dated March , 2014, made by Sylvan Emer and Sylvia Jean Wood for the benefit of the Wood children. Income and principal distributed by my personal representative shall be deemed income and principal, respectively, by the trustee.

FOURTH: If any property of my estate vests in absolute ownership in a minor or incompetent, my personal representative, at any time and without court authorization, may: distribute the whole or any part of such property to the beneficiary; or use the whole or any part for the health, education, maintenance and support of the beneficiary; or distribute the whole or any part to a guardian, committee or other legal representative of the beneficiary, or to a custodian for the beneficiary under any gifts to minors or transfers to minors act, or to the person or persons with whom the beneficiary resides. Evidence of any such distribution or the receipt therefor executed by the person to whom the distribution is made shall be a full discharge of my personal representative from any liability with respect thereto, even though my personal representative may be such person. If such beneficiary is a minor, my personal representative may defer the distribution of the whole or any part of such property until the beneficiary attains the age of twenty-one (21) years, and may hold the same as a separate fund for the beneficiary with all of the powers described in Article SIXTH hereof. If the beneficiary dies before attaining said age, any balance shall be paid and distributed to the estate of the beneficiary.

FIFTH: I appoint my wife Sylvia Jean Wood to be my personal representative. If my wife does not survive me, or shall fail to qualify for any reason as my personal representative, or having qualified shall die, resign or cease to act for any reason as my personal representative, I appoint Pamela Jean Larsen and/or David William Wood as co-personal representatives. I direct that no personal representative shall be required to file or furnish any bond, surety or other security in any jurisdiction.

SIXTH: I grant to my personal representative all powers conferred on personal representatives and executors under the Utah Uniform Probate Code, as amended, or any successor thereto, and all powers conferred upon personal representatives and executors wherever my personal representative may act. I also grant to my personal representative power to retain, sell at public or private sale, exchange, grant options on, invest and reinvest, and otherwise deal with any kind of property, real or personal, for cash or on credit; to borrow money and encumber or pledge any property to secure loans; to pay any legacy or distribute, divide or partition property in cash or in kind, or partly in kind, and to allocate different kinds of property, disproportionate amounts of property and undivided interests in property among any parts, funds or shares; to determine the fair valuation of property, with or without regard to tax basis; to exercise all powers of an absolute owner of property; to compromise and release claims with or without consideration; and to employ attorneys, accountants and other persons for services or advice.

In connection with the preparation of any tax return for me or my estate, I authorize my personal representative: to determine whether to elect to qualify any property as qualified terminable interest property for federal and/or state estate tax purposes; to make any election available under Section 2652(a)(3) of the Internal Revenue Code with respect to

qualified terminable interest property as my personal representative may deem advisable; to make any election available with respect to Chapter 13 of the Internal Revenue Code and to allocate the same to property eligible for such allocation, whether or not such property is held hereunder, including property transferred by me during my life as to which I did not make an allocation prior to my death, in such amounts and proportions as my personal representative may deem advisable; to determine whether to include or exclude any item of property; to determine within permitted limits the date of valuation of my estate; to determine whether certain deductions shall be taken as income tax deductions or estate tax deductions; and to determine whether to adjust between principal and income.

If and to the extent permitted by applicable law in effect at the time of my death, my personal representative shall have the authority to determine what property shall receive basis increases pursuant to the Internal Revenue Code and the amount of such increases and to make such determinations without regard to any duty of impartiality as between different beneficiaries.

The term "personal representative" wherever used herein shall mean the personal representatives, executors, executor, executrix or administrator in office from time to time. The term "personal representative" wherever used herein shall mean the trustees or trustee in office from time to time. Each personal representative and trustee shall have the same rights, powers, duties, authority and privileges, whether or not discretionary, as if originally appointed hereunder.

SEVENTH: If my wife and I shall die in a common accident or disaster or under such circumstances that it is difficult or impracticable to determine who survived the other, then I direct that for purposes of this will she shall be deemed to have survived me. I further direct that for purposes of this will a beneficiary (other than my wife) shall be deemed to predecease me (or any other person upon whose death the interest of such beneficiary depends) unless such beneficiary survives me (or such other person) by more than thirty days. The terms "child" and "children" as used herein include not only the child and children of the person designated, but also the legally adopted child and children of such person. The term "issue" includes not only the children and other issue of the person designated, but also the legally adopted children and issue of such person or issue. The terms "child" and "children" as used herein include only the child and children of the person designated, but not any stepchild of such person. The term "issue" includes only the children and other issue of the person designated, but not any stepchild of such person or issue.

IN WITNESS WHEREOF, I, Sylvan Emer Wood, sign, seal, publish and declare this instrument as my last will and testament this 18th day of March, 2014.

Sylvan Emer Wood
Sylvan Emer Wood

The foregoing instrument was signed, sealed, published and declared by Sylvan Emer Wood, the above-named Testator, to be his last will and testament in our presence, all being present at the same time, and we, at his request and in his presence and in the presence of each other, have subscribed our names as witnesses on the date above written.

Barbara Kawaguchi

residing at

1189 E. 700 So.

St George UT 84790

Tyler Pratt

residing at

1189. e. 700 s.

st. George ut 84740

ACKNOWLEDGMENT OF DISCLOSURE

Prior to the signing of my will, I was informed that:

(i) subject to limited statutory exceptions, any person, including my spouse, my child, a friend or associate, or an attorney, is eligible to serve as my personal representative;

(ii) absent an agreement to the contrary, any person, including my attorney, who serves as personal representative for me is entitled to receive statutory commissions for services rendered as personal representative; and

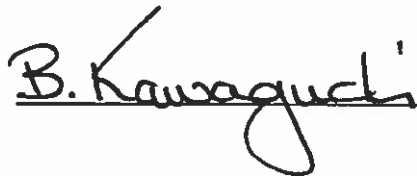
(iii) if such attorney serves as my personal representative, and he or she or another attorney affiliated with such attorney renders legal services in connection with the personal representative's official duties, he or she is entitled to receive just and reasonable compensation for those legal services, in addition to the commissions to which the personal representative is entitled.

Dated: _____, 2014



Sylvan Emer Wood

WITNESS:



B. Kawaguchi

State of Idaho
Department of Water Resources

Water Right
37-8548

DOMESTIC

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
-  Taxlots

0 0.045 0.09 0.18 Miles



State of Idaho
Department of Water Resources

Adjudication Recommendation 37-21178

DOMESTIC

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
-  Taxlots

0 0.0045 0.009 0.018 Miles

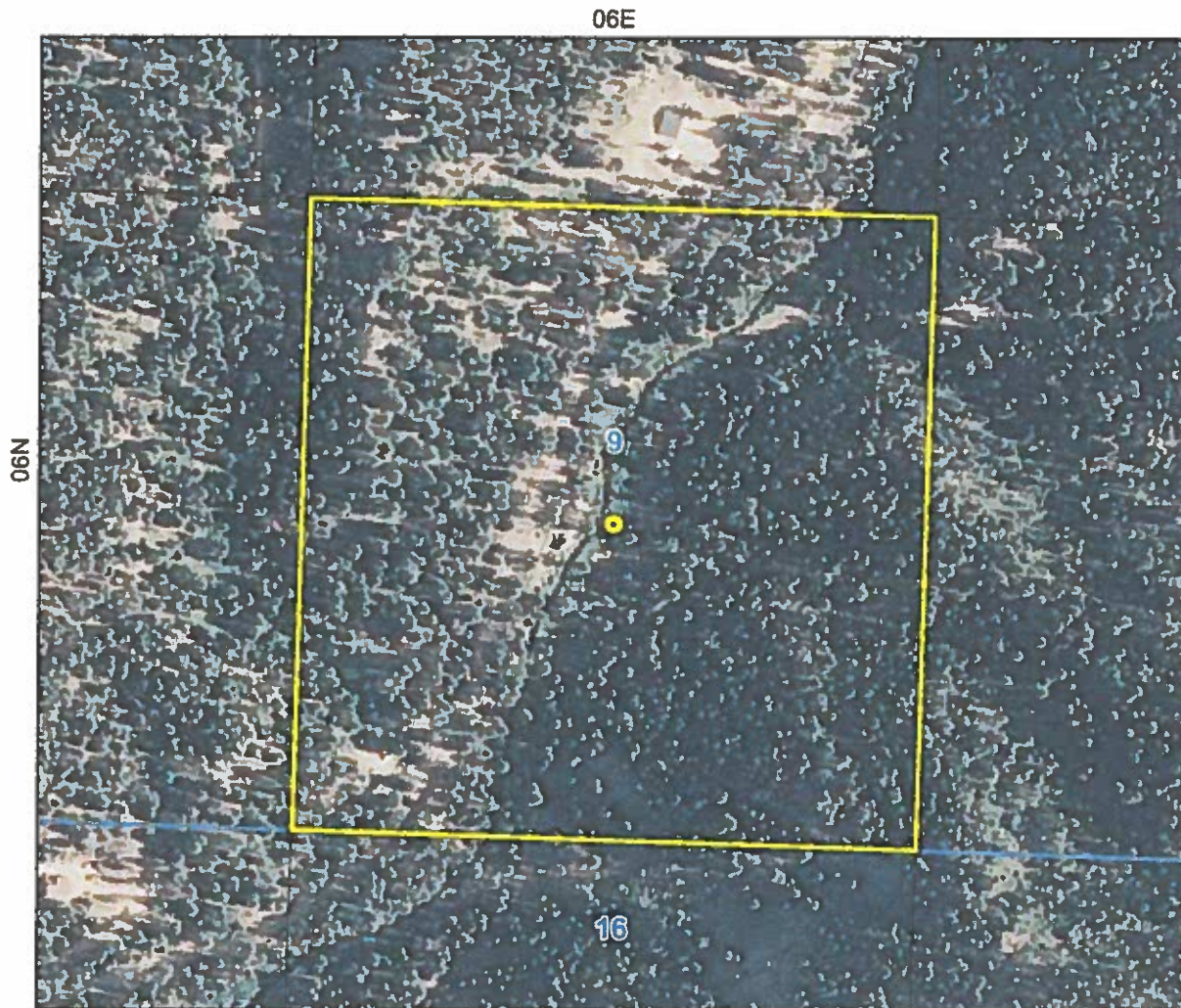


State of Idaho
Department of Water Resources

Water Right
63-7224

DOMESTIC

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
-  Taxlots

0 0.045 0.09 0.18 Miles



State of Idaho
Department of Water Resources

Water Right
37-2611D

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
-  Taxlots

0 0.02 0.04 0.08 Miles



STATE OF UTAH
CERTIFICATION OF VITAL RECORD

CERTIFICATE OF DEATH

State File Number: ~~201405296~~

Sylvan Emer Wood

DECEDENT INFORMATION

Date of Death:	May 3, 2014	Time of Death:	18:25
City of Death:	Saint George	County of Death:	Washington
Age:	75	Date of Birth:	October 28, 1938
Place of Birth:	Boise, Idaho	Sex:	Male
Armed Services:	No	Marital Status:	Married
Spouse's Name:	Sylvia Jean Klotz	Usual Occupation:	Insurance Agent
Industry/Business:	Insurance	Education:	Bachelor's Degree
Residence:	Bellevue, Idaho	Father's Name:	Sylvan B Wood
Mother's Name:	Harriet A Harris	Facility Type:	Hospital Inpatient
Facility or Address:	Dixie Regional Medical Center		

INFORMANT INFORMATION

Name:	Sylvia J Wood	Relationship:	Wife
Mailing Address:	22 Ropes End Road, Bellevue, Idaho 83313		

DISPOSITION INFORMATION

Method of Disposition: Burial/Removal
Place of Disposition: Hailey Cemetery, Hailey, Idaho
Date of Disposition: May 10, 2014

FUNERAL HOME INFORMATION

Funeral Home: Serenity Funeral Home - St George
Address: 1316 South 400 East #A3, , St George, Utah 84790
Funeral Director: W Russell Atkin

MEDICAL CERTIFICATION

Medical Professional: Don Neer MD, 1380 East Medical Center Drive, St George, Utah 84790

CAUSE OF DEATH

Pneumonia
Due to (or as a consequence of): Encephalitis
Due to (or as a consequence of): Renal Failure
Tobacco Use: Unknown if User
Medical Examiner Contacted: Yes Autopsy Performed: No Manner of Death: Natural

Date Registered: May 6, 2014
Date Issued: May 7, 2014

This is an exact reproduction of the facts registered in the Utah State Office of Vital Records and Statistics.
Security features of this official document include: Intaglio Border, V & R images in top cycloids, and Intaglio microtext.
This document displays the date, seal and signature of the Utah State Registrar and the County/District Health Officer.




Janice L. Houston
State Registrar
Rev. 6/13



* 0 6 4 3 9 1 5 2 5 *


David W. Blodgett
Director/Health Officer
County/District Health Department





State of Idaho

DEPARTMENT OF WATER RESOURCES

Southern Region • 650 Addison Ave W, Suite 500 • Twin Falls, Idaho 83301-5858

Phone: (208) 736-3033 • Fax: (208) 736-3037 • Website: www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

June 3, 2015

SYLVIA WOOD
C/O PAMELA LARSEN
2028 E REDTAIL WAY
LAYTON UT 84040

RE: Change of Ownership for Water Right Nos. 37-2611D, 37-8548, 37-21178, 63-7224

Dear Water Right Holder(s):

The department acknowledges receipt of correspondence changing ownership of the above referenced water right(s). The department has modified its records to reflect the change in ownership and has enclosed computer-generated reports for your records.

As we discussed on the phone, there is no fee to remove a name from a water record due to death of one of the water right holders. Consequently, a \$75 refund has been requested and you should receive it within the next two weeks.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing an ownership change notice, the department does not review the history of water use to determine if the right has been forfeited 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 Sections 42-222 and 42-223, Idaho Code.

Also, please note that Section 42-248, Idaho Code, requires you or the owner of this water right to maintain current ownership and address records on file with the department. Forms to file a change of ownership of a water right and/or a change in the address of the water right owner are available from any department office, or at the department's website at: www.idwr.idaho.gov.

Please feel free to contact this office if you have any questions regarding this matter.

Sincerely,

Trish Fawcett
Technical Records Specialist

Enclosure(s)

Fawcett, Trish

From: Fawcett, Trish
Sent: Wednesday, June 03, 2015 9:02 AM
To: Marston, Sascha
Subject: Refund

Good morning Sascha,

Please issue a \$75 refund from receipt S034552 for overpayment on an ownership change. Issue the check to:

Sylvan E & Sylvia J Wood Family Trust
c/o Pamela Larsen
2028 E Redtail Way
Layton UT 84040

Thank you!

Trish Fawcett
Technical Records Specialist
IDWR Southern Region
650 Addison Ave W Ste 500
Twin Falls ID 83301