

STATE OF IDAHO

DEPARTMENT OF WATER RESOURCES

NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

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Please print or type. Attach pages with additional information. Instructions are included at the end of this form. Incomplete forms will be returned.

1. Please list the water right number(s) and/or adjudication claim number(s) (if any) for each water right to be changed. List just the adjudication claim number if there is no corresponding water right record on file with the department. Indicate, by checking in the space provided (under the "split" heading), if the change in ownership is limited to a portion of a water right in which case IDWR will produce new water right number(s) for the split(s).

Water Right No(s)	Adjudication Claim No(s)	Split(s)	Water Right No(s)	Adjudication Claim No(s)	Split(s)
23-10097 WP	Decreed	OK Traugher Family Trust			
23-10095 WP	Decreed				
23-10094 WP	Decreed				
23-10098 WP	Decreed				
23-10090 WP	Decreed				
23-10093 WP	Decreed				

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2. The following **REQUIRED** information must be submitted with this form:

Department of Water Resources
Eastern Region

- A. The appropriate **FILING FEE**. See instructions for fee amounts.
- B. A copy of the most recent **DEED, TITLE POLICY, CONTRACT OF SALE** or other legal document indicating your ownership of the property and water right(s) or claim(s) in question, **WITH ATTACHED LEGAL DESCRIPTION**.
- C. Either of the following (if necessary to clarify division of water rights or other complex property descriptions):
PLAT OF PROPERTY or **SURVEY MAP** clearly showing the location of the point(s) of diversion and place of use of your water right(s) and/or adjudication claim(s) (these are on file with the county Planning and Zoning or Recorder's Office).
OR
- D. If your water right(s) and/or adjudication claim(s) is for ten or more acres of irrigation, you must submit a USDA Farm Service Agency or equivalent **AERIAL PHOTO** with the irrigated acres outlined and point(s) of diversion clearly marked. The **AERIAL PHOTO** should be submitted in place of the **PLAT OF PROPERTY** or **SURVEY MAP**.

3. Name and Address of Former Owner/Claimant(s)

DAVID L. BOHARD TRAUGHER
193 Hwy. 31 P.O. Box 38
SWAN VALLEY, ID. 83449

4. New Owner/Claimant(s)

WILLA K. TRAUGHER OR CHUCK TRAUGHER

Name Connector (Check one): ☐ and, ☐ or, ☐ and/or

OR MAREAN PACKERBUSH OR PAM FIEDLER OR JENNIFER ROBINSON
New Mailing Address P.O. BOX 30

City, State and ZIP Code

SWAN VALLEY, ID. 83449

New Telephone Number

(208) 483-4321

Email: palisades@lam.com

5. Date you acquired the property

10-2-07

SUPPORT DATA

6. If the change in ownership affects the entire water right for each water right or adjudication claim number listed in line 1, then skip this line and go to line 7. If the change in ownership divides the water right(s) among multiple owners, you must describe, in detail, your portion of each water right after the change. Fill in the appropriate spaces in the box(es) below to describe your water right(s) after the change (you may copy this page, if necessary). If your quantity of water is greater than a proportionate split, you must attach documentation to show justification for a larger amount. If you are not sure how to identify your portion of the original water right or adjudication claim records, please contact the nearest IDWR office for assistance.

DESCRIPTION OF YOUR PORTION OF WATER RIGHT (If the right will not be split, skip this area and proceed to line 7)		
Water Use	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Water Right and/or Adjudication Claim Number _____		
Irrigation		
Stock		
Domestic		
Other		
Totals		
Water Right and/or Adjudication Claim Number _____		
Irrigation		
Stock		
Domestic		
Other		
Totals		
Water Right and/or Adjudication Claim Number _____		
Irrigation		
Stock		
Domestic		
Other		
Totals		

For Snake River Basin Adjudication Claims: Please attach a Notice of Appearance completed by your attorney, if you wish IDWR to correspond with him/her for all matters related to your claims.

7. Signature(s) of New Owner(s) or Claimant(s) Chuck Traughlee _____
 (title if applicable)

 (title if applicable)

IT IS IMPORTANT TO FILE THIS COMPLETED FORM AT THE APPROPRIATE IDWR OFFICE, WITH PAYMENT OF THE FILING FEE AND THE OWNERSHIP DOCUMENT(S), AS REFERRED TO IN LINE 2.

For IDWR Office Use Only:

Received by JR
 Received by JR
 Processed by _____ AJ

Date 10-24-07
 Date 10-24-07
 Date _____

Receipt Amt. E0335155
 Receipt No. 150.00
 WR _____ Date _____

LAST WILL AND TESTAMENT
of
DANIEL ROLAND TRAUGHER

LAST WILL AND TESTAMENT
of
DANIEL ROLAND TRAUGHER

I, DANIEL ROLAND TRAUGHER, of Bonneville County, Idaho, hereby make my Last Will and Testament, revoking all my previous wills and codicils. I am married to WILLA KATHERINE TRAUGHER, and between us we have four (4) children who we declare to be our descendants and whose names and birthdates are: MARIAN LEE TRAUGHER, Born February 24, 1955; PAMELA TRAUGHER, Born December 9, 1956; JENNIFER T. TRAUGHER, Born December 28, 1958; CHARLES DANIEL TRAUGHER, Born October 4, 1961.

ARTICLE 1: GIFTS OF PROPERTY

1.01 Specific Gifts of Tangible Personal Property.

(a) **Gift by Written Statement.** I give my tangible personal property in accordance with a written statement signed by me or in my handwriting that I may leave at my death.

(b) **Contingent Gift to Spouse.** I give to my spouse my tangible personal property not disposed of by written statement.

(c) **Contingent Gift to Children.** If my spouse does not survive me, I give my tangible personal property not disposed of by written statement to my children who survive me, in such shares and interests as they may agree. If my children do not reach agreement as to the division of such property within six months after appointment of my personal representative, I give such property to my children in such shares as my personal representative shall determine. If any of my children are under a legal disability, the person having custody of such child shall represent him or her for all purposes of this Article 1.01(c), and delivery of such child's share of such property to such person shall discharge my personal representative from all responsibility for the proper application of such share.

1.02 Residuary Gift.

(a) If Spouse Survives.

(1) **Gift in Trust.** If my spouse survives me, I give to my trustee the amount equal, if any, that can pass free of federal estate tax by reason of the federal unified credit against estate tax available to my estate, after taking into account: (i) the value of property in my gross estate (as defined in Article 8) that passes other than by this Article 1.02 and does not qualify for the federal estate tax marital or charitable deduction; and (ii) charges to principal that are not allowed as federal estate tax deductions. The value of any property considered in determining the amount allocable to my spouse shall be the value of such property as finally determined for federal estate tax purposes. My trustee shall allocate all such property to The Traughber Family Trust and shall administer and distribute such property, and any other property it receives as trustee under my will, in accordance with Article 2.

(2) **Gift to Spouse.** If my spouse survives me, I give to my spouse all of my trust estate (as defined in Article 8) not effectively disposed of by Article 1.02(a)(1).

(b) **If Spouse Does Not Survive.** If my spouse does not survive me, I give all of my trust estate to my trustee who shall allocate all such property to The Traughber Family Trust. My Trustee shall administer and distribute such property, and any other property it receives as trustee under my will, in accordance with Article 2.

1.03 Scope of Will.

(a) **Property.** This will shall dispose of my entire estate, including all my interest in real and personal property, whether tangible or intangible, including any community property over which I have a right of testamentary disposition, but excluding property over which I may have a power of appointment.

(b) **Nature of Jointly Held Property.** If at my death I have any interest in assets represented by instruments and documents titled in my name and another person's name jointly, including without limitation stocks, bonds, mutual funds, deposits, accounts at financial institutions, titles to motor vehicles or similar assets, it is my stated intention that any designation of joint ownership of such assets (to the extent of my contribution thereto) is for my convenience only and that such assets shall be a part of my probate estate and subject to this will at the time of my death

unless a contrary intention is clearly set forth in writing (either by me or signed by me) and clearly identifies the subject asset. If any such assets are held "as joint tenants with rights of survivorship," the assets shall pass to the surviving joint tenant(s) outside my probate estate.

(c) **Separate Property.** Pursuant to Idaho Code Section 32-906, I hereby declare that the recipient of any asset under this will shall receive such asset as his or her sole and separate property, not as community property, and that the income from such property shall remain separate property; provided, however, that any such recipient shall have the power by will or by written statement to transmute such separate property or the income therefrom to community property. I direct my fiduciaries to include such language in any documents conveying assets under this will.

(d) **Use of Unified Credit.** If my spouse survives me, it is my intention that the Family Trust be funded so as to fully utilize my unified credit against estate tax, and the provisions of this will shall be interpreted so as to give effect to that intention.

(e) **Satisfaction of Gift to Spouse.** In satisfying the gift to my spouse, my personal representative shall use only such assets as are capable of qualifying for the marital deduction. My personal representative shall avoid using any policy of insurance on the life of my spouse to fund any bequest to my spouse. This will shall be interpreted so as to support my intention that all gifts to my spouse qualify for the marital deduction.

1.04 **Personal Representative's Decisions Final.** All matters pertaining to identification, distribution, or division of property given by this Article 1 shall be determined by my personal representative whose determinations shall be final and binding upon all persons having an interest in my estate.

ARTICLE 2: TRUSTS

2.01 The Traugher Family Trust.

(a) Distribution of Income and Principal.

(1) **Income.** My trustee shall pay to my spouse, annually or at more frequent intervals, all of the net income of The Traugher Family Trust (referred to hereinafter as "The Family Trust").

(2) **Principal.** My trustee may distribute from time to time the principal of The Family Trust to my spouse, my descendants, and my descendants' spouses in such amounts and shares as my trustee determines to be necessary for their health, support, education, and maintenance.

(b) **Spouse's Power to Withdraw.** My spouse may withdraw from time to time principal of The Family Trust in amounts not to exceed in any calendar year the greater of \$5,000 or five percent (5%) of the value of the principal of such trust as of the end of such year. However, my spouse may not withdraw from The Family Trust any interest in a policy of insurance on my spouse's life.

(c) **Termination.**

(1) **Time of Termination.** The Family Trust shall terminate on the date of my spouse's death, or thirty (30) days after my death if my spouse predeceases me.

(2) **Distribution of Remainder.** Upon termination of The Family Trust my trustee shall distribute any remaining property as follows: (i) I direct that my trustee give to or acquire for the benefit of each child a ten (10) acre parcel of our farm ground suitable for use to construct a personal family residence. I direct that my Trustee convey such property free of incumbrance including any jointly held interest with any third party. (ii) The remaining balance of any property shall be distributed to my descendants as herein stated, in equal shares, one for each of the children, or their descendants by representation. It is my desire that any child wishing to sell their interest in any of the real property shall first offer such interest for sale to their surviving siblings who have retained their interest in such real property.

2.02 **Payment to Trusts.** If upon termination of a trust governed by Article 2 my trustee is required by the terms of such trust to distribute any property to a beneficiary for whom my trustee holds a separate trust under this will or to a beneficiary who is a member of a group for whom my trustee holds a separate trust under this will, my trustee shall add such property to such beneficiary's separate trust or to the separate trust held for the group of which he is a member, for administration and distribution as a part of such separate trust.

2.03 **Contingent Distribution.** If upon termination of a trust governed by this Article 2 there is no person living who, by the terms of such trust, is entitled to the property remaining in such trust, my trustee shall distribute such property as follows:

(a) **My Heirs.** One-half to those persons who would have been entitled to my estate had I died intestate at the time of the termination of such trust, domiciled in Idaho and survived by neither my father nor my mother in the shares and proportions specified by the laws of that state then in effect relating to the devolution of separate property; and

(b) **My Spouse's Heirs.** One-half to those persons who would have been entitled to my spouse's estate had my spouse died intestate at the time of the termination of such trust, domiciled in Idaho and survived by neither father nor mother in the shares and proportions specified by the laws of that state then in effect relating to the devolution of separate property.

ARTICLE 3: DISTRIBUTIONS

3.01 **Distribution During Administration.** During the period after my death and before funding of any trust, my personal representative may distribute the net income of my estate that would have been earned by such trust, to those persons who would have been eligible to receive the income of such trust had it then been in existence, and may exercise any powers of my trustee to allocate income and distribute principal.

3.02 **Distribution or Continuation in Trust.** My fiduciaries may distribute property allocable to any trust that, by reason of a person's attained age or death or the passage of time, would have been distributable if previously held in such trust, without requiring that such trust be established. This provision applies, without limitation, to distributions from The Family Trust if my spouse predeceases me.

3.03 Distributions to Minors and Disabled Persons.

(a) **Grant of Permissive Authority.** If any property of my estate or any trust vests outright under the provisions of this will in a minor or in a person who, in the judgment of my personal representative or trustee, as the case may be (referred to in this Section as the "acting trustee"), is unable to effectively manage or apply his or her estate to necessary ends, then my acting trustee, in its discretion, in any jurisdiction, without giving or requiring bond, without intervention of a guardian, conservator or other representative, and without supervision of any court, may

continue to hold such property (referred to in this Section as the "protected property") in accordance with subparagraph (b) below.

(b) **In Trust.** The acting trustee may hold any protected property in a separate trust for such person, exercising as trustee of such trust all the administrative powers conferred in this will upon my trustee. The acting trustee shall pay to such person all, none or such part of the net income and principal of such trust as the acting trustee may in its discretion from time to time determine. Such trust shall terminate when such person attains majority and becomes able, in the judgment of the acting trustee, to effectively manage and apply his or her estate to necessary ends, or when such person dies, or when the trust assets are exhausted by discretionary distribution or otherwise. Upon such termination, the acting trustee shall distribute all property then belonging to such trust to such person or, if the trust terminates at such person's death, to the personal representative of such person's estate.

3.04 **Method of Payment.** My fiduciaries may pay or apply any property payable to any person: (a) through payment directly to such person, even though he may be under a legal disability; (b) to any parent, guardian, conservator or other personal representative of such person; (c) through direct expenditure for the benefit of such person; or (d) to any custodian of the property of such person, including any custodian acting under any statute patterned after the Uniform Gifts to Minors Act or the Uniform Transfers to Minors Act. My fiduciaries shall have no responsibility for the proper application of any payment made pursuant to this Section.

3.05 **Payments to Guardian.** My trustee may pay to the guardian of any of my children, other than a natural or adoptive parent of such child, such amounts of the income or principal of any trust from which such child is currently eligible to receive distributions of income as they may consider advisable to reasonably compensate such guardian for services actually rendered and to reimburse such guardian for expenses properly incurred in the care and custody of such child.

3.06 **Occupancy of Real Property.** My trustee may permit any person currently eligible to receive the income of any trust to occupy any residential property in such trust upon such terms as my trustee determines, including rent free or in consideration of the payment of taxes, insurance, maintenance and ordinary repairs.

3.08 Discretionary Distribution to Beneficiaries. In determining whether to make discretionary distributions to a beneficiary of any trust, my trustee may consider (a) the age of such beneficiary, (b) the costs of such beneficiary's support, maintenance, education and comfort, (c) any income such beneficiary may have from other sources to my trustee's knowledge, (d) the effect of any distribution upon such beneficiary's or the trust's income and transfer tax liability, (e) the extent to which any distribution will enhance such beneficiary's prospects for becoming or remaining productive and self sufficient and (f) any other factors my trustee considers relevant.

3.09 Limitations on Discretionary Powers.

(a) **Ascertainable Standard.** Notwithstanding any other provision of this will, if any person is both a trustee and a beneficiary of any trust that is not otherwise includible in such person's estate for federal estate tax purposes, such person shall not exercise any discretionary power to distribute income and principal to himself in excess of that which is necessary for his health, support, education and maintenance. For purposes of this limitation: (1) distributions necessary for health include distributions to pay medical, dental, hospital, nursing and invalidism expenses; (2) distributions necessary for education include distributions to pay the expenses of private schools and colleges and professional and postgraduate education; and (3) the terms "support" and "maintenance" are not limited to the bare necessities of life but mean support and maintenance in reasonable comfort and in his accustomed manner of living.

(b) **Proscription Against Discharge of Legal Obligation.** My trustee's exercise of its discretionary power to distribute the income or principal of any trust shall not discharge my trustee or any other person from any personal legal obligation, including any obligation to support or maintain any person.

(c) **Insurance on Life of Fiduciary.** If insurance on the life of any person is an asset of my estate or of any trust that is not otherwise includible in such person's estate for federal estate tax purposes, such person, if acting as a fiduciary, shall have no power to change beneficiaries or to obtain the cash or loan value of such insurance or to exercise any other right, privilege or incident of ownership with respect to such insurance. Instead, such person shall designate a co-fiduciary for the sole purpose of exercising all rights, privileges and incidents of ownership pertaining to such insurance.

ARTICLE 4: FIDUCIARIES

4.01 Personal Representative.

(a) **Designation.** I nominate my spouse, WILLA KATHERINE TRAUGHBER, of Swan Valley, Idaho, as my personal representative.

(b) **Alternate.** Whenever a vacancy exists for any reason in the office of personal representative occurs, I nominate as alternate personal representative the following to act: MARIAN LEE PACKEBUSH, but in the event she does not for any reason serve, then CHARLES DANIEL TRAUGHBER, shall act successively in that order.

4.02 Trustee.

(a) **Designation.** I appoint my spouse as my trustee.

(b) **Designation of Additional Trustees.** The trustee of any trust may at any time appoint one or more additional trustees of such trust, for general or limited purposes and with general or limited powers, by a written notice signed by all then acting trustees possessing the general powers of a trustee and delivered to the appointed trustee. Such appointment shall be effective for the period specified in such notice.

(c) **Resignation.** Any trustee of any trust may resign at any time by giving written notice to each beneficiary then eligible to receive the income of such trust. Notice to beneficiary who is under a legal disability will be effective if given to any parent, guardian or other personal representative of such beneficiary. Such resignation shall be effective upon the acceptance by a properly designated alternate trustee.

(d) **Incapacity.** If the personal physician of any trustee states in writing that such trustee is incapacitated to the extent that he is unable to give prompt and intelligent attention to trust affairs, and if each co-trustee concurs in writing with the physician's statement, then, whether or not such trustee may have been adjudicated or certified an incompetent person, such trustee shall be considered to have resigned effective upon the filing in the trust records of the physician's statement and any required concurrence.

(e) **Alternate Trustee.** Whenever a vacancy exists for any reason in the office of trustee, I appoint as alternate trustee: MARIAN LEE PACKEBUSH, but in the event she does not for any reason serve, then CHARLES DANIEL TRAUGHBER, shall serve. Thereafter, if a vacancy

exists in the office of trustee by reason of failure of any of the three co-trustees, the remaining trustee or co-trustees shall serve alone. Thereafter, if a vacancy exists in the office of trustee, the beneficiaries currently eligible to receive the income of such trust may appoint an alternate trustee by written notice signed by all of such beneficiaries and delivered to the alternate trustee. If any such beneficiary is under a legal disability, the person having custody of such beneficiary shall represent him for purposes of this Article 4.03.

4.04 Powers of Alternate fiduciaries. Alternate fiduciary shall have all the title, rights, powers and duties conferred or imposed on the original fiduciary without any act of transfer. No alternate fiduciary shall be obligated to examine the accounts, records and acts of any previous fiduciary or to proceed against a previous fiduciary for any act or omission to act.

4.05 Ancillary Fiduciaries. If a representative of my estate is required to qualify as a fiduciary in any jurisdiction other than my domicile, I nominate and appoint as fiduciary in such jurisdiction such person (including my domiciliary personal representative) as may be designated by my domiciliary personal representative. Such fiduciary shall have in such other jurisdiction all the rights, powers and duties conferred or imposed on my fiduciaries under this will and under the laws of such other jurisdiction.

4.06 Bonds Waived. Each fiduciary shall be permitted to qualify without giving a bond or other undertaking in any jurisdiction for the performance of such fiduciary's duties, or, if any bond shall be required by law, without the necessity of sureties thereon.

4.07 Majority Decisions. Subject to any limitations on the powers of any trustee appointed pursuant to Article 4.03(b), and except as may otherwise be provided herein, the decision of a majority of the trustees of any trust shall control with respect to any matter arising in the administration of such trust. If any two trustees are serving, then all decisions must be unanimous; provided, however, that the trustees may assign responsibilities between them in writing. Any trustee may be absolved from personal liability by registering dissent from any action or decision in the records of such trust within ten days after receiving notice of such action or decision; but such trustee shall thereafter act with the other trustees in any way necessary or appropriate to effectuate the decision of the majority.

ARTICLE 5: POWERS OF BENEFICIARIES

5.01 **Disclaimer.** Any beneficiary may disclaim any part or all of any gift, interest, right or power by delivering a written, signed notice of disclaimer to the person and within the time prescribed by section 2518 of the Internal Revenue Code. If my spouse disclaims all or any portion of any property directed to my spouse: (a) my trustee shall hold the disclaimed property in a separate trust, known as The Disclaimer Trust, the provisions of which shall be the same as those of The Family Trust, except that my spouse shall have no right or power in any capacity to direct the beneficial enjoyment of the property comprising such trust; and (b) in the absence of a clear expression of intent to the contrary in the instrument of disclaimer, such disclaimer shall not be construed as a disclaimer of any interest in the property comprising The Disclaimer Trust. If any person other than my spouse disclaims his entire interest in any property, such property shall be disposed of as if such person had not survived me.

5.02 **Release.** Any beneficiary at any time may release any part or all of any interest, right or power with respect to any trust, temporarily or irrevocably, by delivering a written, signed notice of release to the trustee of such trust.

5.03 **Restraint on Alienation.** No principal or income payable under any trust may be assigned or encumbered by any beneficiary, or be attached by or subjected to the interference or control of any creditor of such beneficiary, or reached by any legal or equitable process in satisfaction of any debt or liability of such beneficiary, prior to its actual receipt by such beneficiary.

5.04 **Powers of Appointment and Withdrawal.**

(a) **Scope of Powers.**

(1) **Additional Powers.** In the exercise of any power of appointment, the donee may: (i) impose spendthrift restrictions and other lawful conditions upon any appointment; (ii) make appointments outright or in trust; (iii) create life estates and other limited interests; (iv) create a general or special power of appointment; and (v) appoint by a will executed before my death, but only if the donee survives me. Such powers are in addition to the powers the donor would otherwise have.

(2) **Adherence to Rules.** No donee may exercise any power of appointment in violation of applicable rules against perpetuities or similar rules. Any attempt to do so shall be ineffectual, and the gifts made in default of appointment shall take effect.

(3) **Insurance.** A donee of a power of appointment or withdrawal with respect to the property of The Family Trust or any trust derived therefrom may not appoint or withdraw any interest in a policy of insurance on his life or exercise such power in the discharge of a legal obligation of his or of his estate.

(b) **Method of Exercise.**

(1) **Specific Written Statement.** A donee of a power of appointment may exercise such power only by a written, signed instrument that clearly shows an intent to do so. General exercises of powers of appointment shall not have that effect.

(2) **Lifetime Power.** A donee of a power of withdrawal or appointment exercisable during life may exercise such power only by a written, signed instrument delivered to my trustee.

(3) **Testament by Power.** In determining whether a donee has exercised a testamentary power of appointment, my trustee may rely on an instrument admitted to probate in any jurisdiction as his will, or act on the assumption he died intestate if my trustee receives no notice of the existence of his will within three months after his death.

ARTICLE 6: PAYMENT OF TAXES

6.01 **Payment of Death Taxes.** My personal representative shall pay all estate and inheritance taxes attributable to property passing under this will out of the property of my estate that is disposed of by Article 1.02 and for which no federal estate tax marital or charitable deduction is allowed. If such property is divided between trusts that have different inclusion ratios for purposes of the federal generation-skipping transfer tax, my trustee shall allocate and charge such taxes to such trusts sequentially to the exhaustion of each in descending order of their inclusion ratios. All estate and inheritance taxes attributable to property that does not pass under my will shall be apportioned against and paid out of such property in the manner provided by Idaho law. My personal representative's determination of the portion of each tax that is to be apportioned against and paid out of any property shall be final and binding on all persons having any interest in such matter.

6.02 **Payment of Generation-Skipping Taxes.** Any generation-skipping tax payable with respect to property passing under this will shall be paid and charged as provided in Section 2603 of

the Internal Revenue Code. My trustee's decision regarding the payment of such taxes shall be binding upon all beneficiaries under this will.

ARTICLE 7: ADMINISTRATION OF ESTATE AND TRUSTS

7.01 **No Supervised Estate Administration.** Supervised administration of my estate should not be ordered unless changed circumstances that I could not have anticipated justify supervised administration to protect the interests of my estate and its beneficiaries.

7.02 **Administrative Powers of Fiduciaries.** Subject to any limitations imposed by other provisions of this will, my personal representative and trustee shall have power and authority, without authorization or approval of any court, to do everything they consider advisable in the management of my estate and each trust, including, without limitation, the following powers:

(a) **Tax Elections.** To make all elections and allocations and to take all other appropriate actions with respect to taxation of every kind applying to me, my estate or any trust, including, without limitation, authority to (1) elect to file joint income tax returns with my spouse, (2) consent to have gifts made by my spouse treated as having been made in part by me, (3) agree to any apportionment of taxes and allocation of refunds and credits, (4) elect to deduct expenses of administration for estate or income tax purposes, (5) recover from the person receiving property includible in my estate under section 2044 of the Internal Revenue Code the federal estate tax attributable to such property, as determined under section 2207A of the Internal Revenue Code, and (6) allocate any of my available exemption from the federal generation-skipping transfer tax to any property as to which I am the transferor. My fiduciaries shall not adjust the amount of any gift in order to compensate for the effect of any such election or action.

(b) **Settlement of Claims.** To settle, compromise, or abandon debts or claims due to or made against my estate or any trust.

(c) **Investments.** To acquire by purchase, lease, or otherwise, and to retain, temporarily, or permanently, all kinds of real and personal property, wherever located, including common stocks, unsecured obligations, interests in common trust funds and in investment trust or companies, life insurance policies and annuities, and interest of all kinds in real estate, water, mineral and oil and gas properties, partnerships, ventures, and syndicates, all without diversification as to kind or amount.

(d) **Business Entities.** To participate in partnerships or ventures of any kind and transfer property to them; to form corporations and transfer property to them; and to exercise stock options, vote securities, and consent to voting trusts, shareholders' agreements, exchanges, mergers, dissolutions, and reorganizations of all kinds; and to continue any business of mine beyond the time set by any applicable statute.

(e) **Real Estate.** To lease all real property and all tangible personal property used in connection therewith for such periods, including periods extending beyond the duration of any trust, to such tenants and upon such terms as they shall deem proper, and to execute and deliver leases containing such covenants as may be desirable to effect any such leasing; to partition or divide in such manner as they shall deem proper any real property owned jointly or in common with others; to construct buildings and improvements of every kind and to carry on alterations and remodeling; to employ and pay real estate brokers and managing agents; to settle and determine any disputed real property boundaries; and otherwise to deal with real property in any manner customary in the real estate business.

(f) **Farms and Ranches.** To do all things reasonable and proper in the operation of farms and ranches, including but not limited to making repairs, additions and improvements thereto, maintaining the fertility and productivity of the soil, and entering into appropriate agreements and transactions with any governmental agency.

(g) **Natural Resource Properties.** To carry on all businesses relating to the acquisition, development, conservation, operation and disposition of natural resource properties and to do all acts incidental to such businesses, including, without limitation, power (1) to explore, prospect and drill for, purchase, mine, manufacture, process, produce, prepare, transport, store, sell, exchange and otherwise deal in and with oil, shale, natural gas, coal, uranium, ores of all kinds, mineral substances of all kinds, water power, geothermal resources and all other natural substances, and the products, by-products, combinations and derivatives thereof; (2) to acquire by purchase, exchange, lease, patent, franchise, license, claim, contract or any other method and to retain, sell, exchange, lease for such periods as it shall deem proper, including periods extending beyond the duration of any trust, or otherwise dispose of interests of all kinds in real property and in natural substances in place, including fee interests, mineral interests, royalties, overriding royalties, net profits

interests, production payments, easements, rights-of-way and all other interests whether or not like the foregoing; (3) to acquire by purchase, exchange, lease, contract or any other method and to construct, maintain, sell, abandon and otherwise dispose of personal property of all kinds used or useful in such businesses; (4) to pool, consolidate or unitize properties for exploration, development, management or administration; (5) to conduct alone or with others reworking, repressurization and other secondary or tertiary recovery operations, by gas injection, water flooding or any other means; (6) to execute and deliver all contracts, conveyances, leases, net profits agreements, carried interest agreements, joint operating agreements either as operator or non-operator, dry hole and bottom hole contribution agreements, pooling and unitization agreements, franchise agreements, licensing agreements and all other instruments of any kind or nature relating to such businesses, including any agreements with or instruments required by any governmental agency; and (7) to expend trust and estate funds for the purpose of protecting or restoring the natural environmental characteristics of any real property used in connection with such businesses, whether or not required by law or regulation.

(h) **Sales and Disposition.** To sell, lease, exchange, mortgage, option, encumber or otherwise dispose of any property, making sales publicly or privately and wholly or partly on credit.

(i) **Loans.** To loan money to or to borrow money from any person, including any fiduciary, at such times and upon such terms as they consider advisable, and to secure any loan by encumbrance on any property. Without limiting the generality of the foregoing, they may borrow on margin for the purpose of purchasing, carrying or trading in securities.

(j) **Nominees.** To hold property in the names of nominees or in my fiduciaries' names, with or without designation of fiduciary capacity.

(k) **Agents.** To employ agents, consultants, and advisers, including investment counsel, property managers, custodians, accountants, and attorneys, remunerate them, and pay their expenses.

(l) **Delegation of Fiduciaries' Powers.** Subject to the limitations of Article 3.08, to delegate to any person acting in a fiduciary capacity authority to exercise any right or power and to revoke any such delegation. Any such delegation and any revocation thereof shall be evidenced by an instrument signed by each fiduciary joining in such delegation and delivered to the delegee. While

such delegation is in effect, the delegee may exercise the rights and the powers delegated with the same force and effect as the fiduciaries delegating such powers and personally joined in the exercise of such rights and powers. However, the delegating fiduciaries shall not be liable for any action so taken.

(m) **Consolidation of Trusts.** To combine the assets of separate trusts for the purpose of more convenient administration or investment for any period of time, preserving the separate character of the beneficiaries' proportionate shares, and to merge the assets of any trust with those of any other trust, by whomsoever created, maintained for the same beneficiaries upon substantially the same terms and having the same trustee.

(n) **Division of Trusts.** To divide any trust established by this will into two or more separate trusts with terms identical to those of the original trust. With respect to such separate trusts: (1) the trustee may (i) make different tax elections, (ii) exercise discretionary powers differently, and (iii) invest the property comprising such trusts differently; (2) any beneficiary may disclaim or release interests or powers differently; and (3) donee of a power to appoint the income or principal of the original trust may exercise such power differently.

(o) **Distribution in Kind.** To make distributions in cash or in specific property, real or personal, or in undivided interests, or partly in cash and partly in such property or interests, even if shares are composed differently. Property distributed in kind in satisfaction of any pecuniary devise shall be valued as of the date of distribution. Except as to gifts of specific property, my fiduciaries may select property to be allocated in satisfaction of any gift without regard to the income tax basis of such property and shall not adjust the amount of any gift in order to compensate for the income tax liability inherent in appreciated property distributed in kind in satisfaction of such gift.

7.03 **Release of Powers.** Any fiduciary at any time may release any authority, right or power pertaining to the administration of my estate or any trust, temporarily or irrevocably, by written, signed notice of release filed in the records of my estate or such trust.

7.04 **Reports.** My trustee shall render annual reports to each beneficiary currently eligible to receive the income of any trust, showing the assets of such trust and all receipts, disbursements and distributions during the period. My trustee may render reports to a beneficiary or to any parent, guardian or other personal representative of such beneficiary. My trustee's records with respect to

any trust shall be open at all reasonable times to inspection by the beneficiaries of such trust and their authorized representatives.

7.05 **Compensation of Fiduciaries.** Any fiduciary under my will shall be entitled to reasonable compensation commensurate with the services actually rendered.

ARTICLE 8: DEFINITIONS AND CONSTRUCTIONAL RULES

8.01 **My Family.** All references to "my spouse" are to WILLA KATHERINE TRAUGHBER only. All references to "my children" are only to my children named in this will. All references to "my descendants" are only to my children and their descendants.

8.02 **Tangible Personal Property.** "Tangible personal property" means household goods, furniture, furnishings, garden and lawn equipment, tools, books, china, crystal, jewelry, silverware, works of art, collections, clothing, personal effects, pets, and similar items of tangible personal property. Such term does not include tangible personal property used in trade or business or held primarily for investment.

8.03 **Descendants.** "Descendants" means all lineal descendants of the person referred to, with the relationship of parent and child at each generation being determined by the definitions of those terms applicable for purposes of intestate succession under Idaho law. However, an adopted person shall be considered a lineal descendant of the person referred to only if he has been adopted while under the age of eighteen (18).

8.04 **Descendant's Spouse.** A person shall be considered to be one of my "descendants' spouses" only if at the time such relationship is to be determined such person is lawfully married to my child or other descendant, or if such child or descendant is not then living, was lawfully married to my child or descendant at the time of his or her death. If one of my descendant's spouses or my child's spouse remarries after the death of my descendant or my child as the case might be, he or she shall thereupon cease to be considered one of my descendant's spouses or my child's spouse for all purposes of this will.

8.05 **Residential Real Property.** "Residential real property" means real property, together with insurance policies thereon and any related claims under such policies, that at the time of my death is occupied or used by my spouse or me for residential purposes,

8.06 **Distributions by Representation.** A distribution to "the descendants" of a person (other than a distribution made in the exercise of a discretionary power) shall be by representation, meaning that the distribution shall be divided into as many equal shares as there are, at the time such distribution is required to be made, then living children of such person and then deceased children of such person who have then living descendants. One share shall be distributed to each living child of such person and one share shall be divided among each deceased child's descendants in the same manner.

8.07 **My Gross Estate.** "My gross estate" means all property, real or personal, tangible or intangible, that is included in my gross estate for federal estate tax purposes, including property passing otherwise than by the terms of this will.

8.08 **My Trust Estate.** "My trust estate" means the combination of (a) the portion of my property that is not effectively disposed of under Article 1.01; and (b) any other property received by my trustee, including, without limitation, any insurance proceeds or retirement plan benefits.

8.09 **Internal Revenue Code.** References to sections of the "Internal Revenue Code" are to sections of the Internal Revenue Code of 1986, as amended, or the corresponding provisions of any subsequent federal tax law.

8.10 **Fiduciaries.** Unless a contrary meaning or reference shall be indicated or clearly implied from the context, the words "personal representative" and "trustee" and any pronoun in reference to personal representative or trustee always refer interchangeably to the male or female person or persons or the institution or any combination of them then acting as my personal representatives or as trustees of any trust. The word "fiduciary" refers to any person acting in a fiduciary capacity under my will, including, as the context requires, my personal representative, my trustee and the guardian of my children.

8.11 **Order of Deaths.**

(a) **Death of Spouse.** My spouse shall be deemed to have survived me if my spouse survives me in fact or if the order of our deaths cannot be established by proof.

(b) **Death of Other Persons.** Except as provided above, if any person dies within 30 days after my death or under such circumstances that it cannot be established by proof whether such person has died within 30 days after my death, I shall be deemed to have survived such person.

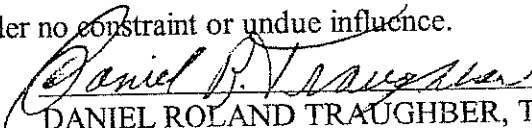
8.12 **Court Decrees.** Any decree of adoption or divorce at any time rendered by a court of record shall be deemed valid for all purposes of this will.

8.13 **Child in Gestation.** A child in gestation who is later born alive shall be considered as a living child throughout the period of gestation.

8.14 **Governing Law.** Idaho law shall govern all questions as to the validity and construction of this will.

8.15 **Other Principles of Construction.** Words in any gender include the other genders; the singular includes the plural and vice versa; "give" also means devise, but does not mean appoint; "pay" and "distribute" also mean assign, convey and deliver; "person" means a legal entity, including, without limitation, a natural person, a corporation, a partnership, a trust, a limited liability company and an association; and the section headings and paragraph titles are for guidance only and shall have no significance in the interpretation of this will.

IN WITNESS WHEREOF, I, DANIEL ROLAND TRAUGHER, the Testator, sign my name to this instrument this 24th of April, 1999, and being first duly sworn, do hereby declare to the undersigned authority that I sign this instrument as my will and that I sign it willingly, that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.


DANIEL ROLAND TRAUGHER, Testator

We, Karen L. Sandsness and Jen Duniho, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testator signs and executes this instrument as his last will and that he signs it willingly, and that each of us, in the presence and hearing of the Testator, hereby signs this will as witness to the Testator's signing, and that to the best of our knowledge the Testator is eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

Karen L. Sandsness
Witness
Address Box 211 Meridian, ID
83434

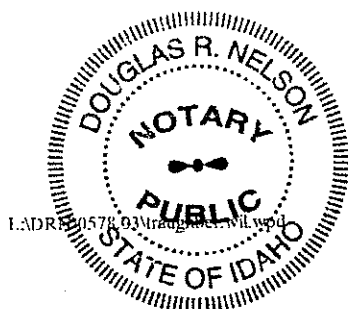
Jen Duniho
Witness
Address 4700 E. 41st N. ID
83401

STATE OF IDAHO)

:SS.

County of Bonneville)

SUBSCRIBED, SWORN TO, AND ACKNOWLEDGED before me by DANIEL ROLAND TRAUGHBER, the Testator, and subscribed and sworn to before me by Karen L. Sandsness and Jen Duniho, witnesses, this 24th day of April, 1999.



Douglas R. Nelson
Notary Public
Residing at: Idaho Falls
My Commission expires: April 23, 2004

STATE OF UTAH
CERTIFICATION OF VITAL RECORD

CERTIFICATE OF DEATH

State File Number: 2007010910

Daniel Roland Traughber

DECEDENT INFORMATION

Date of Death:	October 2, 2007	Time of Death:	08:23 (Found)
City of Death:	St George	County of Death:	Washington
Age:	72	Date of Birth:	November 9, 1934
Place of Birth:	Idaho Falls, Idaho	Sex:	Male
Armed Services:	No	Marital Status:	Married
Spouse's Name:	Willa Katherine Moore	Usual Occupation:	Post Master
Industry/Business:	U.S. Postal Service	Education:	Some College but No Degree
Residence:	Swan Valley, Idaho	Father's Name:	Harry Oliver Traughber
Mother's Name:	Mary Grace Ritchey	Facility Type:	Hospital Inpatient
Facility or Address:	Dixie Regional Medical Center		

INFORMANT INFORMATION

Name:	Willa Katherine Traughber	Relationship:	Wife
Mailing Address:	193 Hwy 31, Swan Valley, Idaho 83449		

DISPOSITION INFORMATION

Method of Disposition:	Cremation	Date of Disposition:	October 4, 2007
Place of Disposition:	Lapaloma Crematory, Las Vegas, Nevada		

FUNERAL HOME INFORMATION

Funeral Home:	Heideman Mortuary
Address:	170 S Mall Drive, St George, Utah 84790
Funeral Director:	Brien K Heideman

MEDICAL CERTIFICATION

Certifying Physician:	Brad Myers MD, 1490 E. Foremaster Dr. #200, St George, Utah 84790
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CAUSE OF DEATH

Sepsis [Onset: 48 Hours]	
Ischemic Bowel	
Mesenteric Vascular Disease	
Tobacco Use:	Probably Contributed
Medical Examiner Contacted:	No
Autopsy Performed:	No
Manner of Death:	Natural

October 4, 2007

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Barry E Nangle

Barry E. Nangle, State Registrar
Office of Vital Statistics



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David W. Blodgett

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

