

RECEIVE

MAR 29 2007

DEPARTMENT OF
WATER RESOURCES

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES
NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

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)
71-4048					
71-4049					
71-4050					

2. The following **REQUIRED** information must be submitted with this form:
 - 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) J. DON SESSIONS
4. New Owner/Claimant(s) LAWRENCE PARSONS
Name Connector (Check one): ☐ and, ☐ or, ☐ and/or
New Mailing Address 2112 S GRANT AVE
City, State and ZIP Code BOISE ID 83706
New Telephone Number (208) 343-3200

SUPPORT DATA

IN FILE # 71-4048

5. Date you acquired the property _____

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) _____
 _____ (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 AMB
 Received by AMB
 Processed by _____ AJ

Date 3-29-07
 Date 3-29-07
 Date _____

Receipt Amt. 75.00
 Receipt No. C083710
 WR _____ Date _____

Recording Requested By and
When Recorded Return to:

Laurence G Parsons
Annie E. Parsons
P.O. Box 170025
Boise, ID 83717

232889
Custer County Req. of
Laurence + Annie Parsons
Time 11:18 A M Date 2-7-2005
Ethel M. Peck, Clerk
Betsy Doughty \$9.00
Deputy

SPACE ABOVE THIS LINE FOR RECORDER'S USE ONLY

SPECIAL WARRANTY DEED

THIS SPECIAL WARRANTY DEED (this "Deed"), made as of the 7th day of October, 2005, is between PIONEER EXCHANGE ACCOMMODATION TITLEHOLDER #55, LLC, an Idaho limited liability company ("Grantor"), and Laurence G. Parsons and Annie E. Parsons, husband and wife ("Grantee"), whose legal address is: P.O. Box 170025, Boise, ID 83717.

WITNESSETH, That Grantor, for and in consideration of One Dollar and No/100 (\$1.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, has granted, bargained, sold and conveyed, and by these presents does grant, bargain, sell, convey and confirm, unto Grantee, its successors and assigns forever, all the real property, together with improvements, located in the County of Custer, State of Idaho, more particularly described as follows:

SEE ATTACHED EXHIBIT "A".

TOGETHER with all and singular the hereditaments and appurtenances thereto belonging, or in anywise appertaining, and the reversion and reversions, remainder and remainders, rents, issues and profits thereof, and all the estate, right, title, interest, claim and demand whatsoever of Grantor, either in law or equity, of in and to the above bargained premises, with the hereditaments, easements, rights of way and appurtenances, and with all of Grantor's interest, if any, in and to any and all minerals, water, ditches, wells, reservoirs and drains, and all water, ditch, well, reservoir and drainage rights which are appurtenant to, located on, now or hereafter acquired under or above or used in connection with the property (collectively, the "Property").

TO HAVE AND TO HOLD the said premises above bargained and described with the appurtenances, unto Grantee, its successors and assigns forever. Grantor, for itself, and its successors and assigns, does covenant, grant, bargain and agree to and with the Grantee, its successors and assigns, that at the time of the ensealing and delivery of these presents, Grantor is well seized of the premises above conveyed, has good, sure, perfect, absolute and indefeasible estate of inheritance, in law, in fee simple, and has good right, full power and lawful authority to grant, bargain, sell and convey the same in manner and form as aforesaid, and that the same are free and clear from all former and other grants, bargains, sales, liens, taxes, assessments, encumbrances and restrictions of whatever kind or nature whatsoever, as of April 1, 2005.

232889

The Grantor shall and will WARRANT AND FOREVER DEFEND the above-bargained premises in the quiet and peaceable possession of Grantee, its successors and assigns, against all and every person or persons claiming the whole or any part thereof BY, THROUGH OR UNDER Grantor.

IN WITNESS WHEREOF, Grantor has executed this Special Warranty Deed as of the date set forth above.

PIONEER EXCHANGE
ACCOMMODATION TITLEHOLDER
#55, LLC, an Idaho limited liability
company

By: Pioneer 1031 Company, an Idaho
corporation, Member

By: Jesse Hamilton

Name: Jesse Hamilton

Its: Vice President

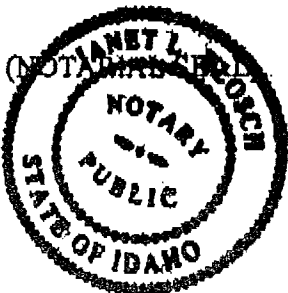
STATE OF IDAHO)
) ss.
COUNTY OF ADA)

The foregoing instrument was acknowledged before me this 7th day of October, 2005, by Jesse Hamilton as Vice President of Pioneer 1031 Company, an Idaho corporation, Member of Pioneer Exchange Accommodation Titleholder #55, LLC, an Idaho limited liability company.

WITNESS my hand and official seal.

My commission expires: 3-17-2011.

Jane L Bloch
Notary Public



232889 231055

EXHIBIT A
PROPERTY LEGAL DESCRIPTION

BOISE MERIDIAN

T. 9 N., R. 14 E.,
SEC. 29, THE PARCEL AS DEPICTED UPON RECORD OF SURVEY PLAT FILED JANUARY 8, 1981, AS
INSTRUMENT NO. 187187, CUSTER COUNTY RECORDS.

COMMENCING AT THE CORNER FOR SECS. 29, 30, 31, AND 32, T. 9 N., R. 14 E., BOISE MERIDIAN; THENCE
N. 47° 52' 40" E., 2089.33 FEET TO A POINT ON THE EASTERLY RIGHT-OF-WAY LINE OF IDAHO STATE
HIGHWAY 76 AND THE REAL POINT OF BEGINNING, THENCE ALONG SAID HIGHWAY RIGHT-OF-WAY N. 21°
02' 55" W., 881.48 FEET; THENCE S. 89° 17' 08" E., 801.78 FEET; THENCE S. 37° 12' 43" E., 466.75 FEET;
THENCE S. 63° 29' 09" W., 596.95 FEET TO THE REAL POINT OF BEGINNING.

FEB-23-2006 THU 12:17 PM AMERITITLE KETCHUM

FAX NO. 2087261062

02/22/2006 09:15 2087564232

ALLIANCE TITLE

P. 01

PAGE 01/03

ALLIANCE

TITLE & ESCROW CORP.

P.O. Box 1169 Salmon, ID 83467 (208) 756-4231 Fax (208) 756-4232

Facsimile Cover Letter
205 Courthouse Drive

Date:

2/22/06

Attention: Marla

Company:

Fax No.: 208-726-1662

Total Number of Pages (including cover sheet): 3

From:

Kathy

Alliance Title & Escrow Corp.

Phone:

(208) 756-4231

Fax No.:

(208) 756-4232

Comments:

IF YOU DO NOT RECEIVE ALL OF THE PAGES, PLEASE CALL BACK AS SOON AS POSSIBLE.

This message is intended only for the use of the individual or entity to which it is addressed, and may contain information that is privileged, confidential, and/or exempt from disclosure under applicable law. If the reader of this message is not the intended recipient, you're hereby notified that any dissemination or distribution of this communication to other than intended recipient is strictly prohibited. If you have received this communication in error, please notify us immediately at the telephone number listed above.

Kathy Lynn

788-7753

Order No. 54951

Custer County Reg. of AMERITITLE
231054 % ALLIANCE
Time 11:55 A M Date 4/1/2005
Ethel M. Peck, Clerk
Ruth Brundage Sh-02
Deputy

WARRANTY DEED

FOR VALUE RECEIVED AND AS REPLACEMENT PROPERTY IN AN IRC 1031 TAX DEFERRED EXCHANGE

J. DON SESSIONS and NEDRA SESSIONS, husband and wife

GRANTOR(s), do(es) hereby GRANT, BARGAIN, SELL and CONVEY unto

PIONEER EXCHANGE ACCOMMODATION TITLEHOLDER, #55, LLC, AN IDAHO LIMITED LIABILITY COMPANY

GRANTEE(s) whose address is: 8151 W. RIFLEMAN STREET, BOISE, IDAHO 83704

the following described real property in CUSTER County, Idaho, to wit:

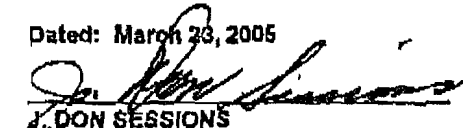
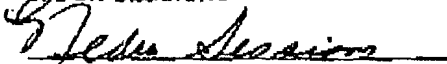
SEE ATTACHED LEGAL DESCRIPTION

TOGETHER WITH ANY AND ALL WATER AND IRRIGATION RIGHTS APPURTENANT THERETO

Subject To: Taxes, easements established or of record, restrictions and encumbrances of record, rights reserved in federal patents, state or railroad deeds, building or use restrictions, building and zoning regulations and ordinances of any governmental unit.

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

Dated: March 23, 2006

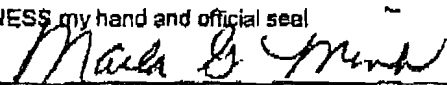

J. DON SESSIONS
NEDRA SESSIONS

State of Idaho

County of Blaine

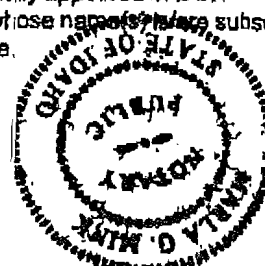
On this 24th day of March in the year 2006, before me, the undersigned, personally appeared J. DON SESSIONS and NEDRA SESSIONS known or identified to me to be the person(s) whose names were subscribed to the within instrument and acknowledged to me that she/he/they executed the same.

WITNESS my hand and official seal


Notary Public

Commission Expires:

02/12/09



231054

**LEGAL DESCRIPTION
EXHIBIT 'A'****BOISE MERIDIAN**

T. 9 N., R. 14 E.,
SEC. 29, THE PARCEL AS DEPICTED UPON RECORD OF SURVEY PLAT
FILED JANUARY 8, 1981, AS INSTRUMENT NO. 157167, CUSTER COUNTY
RECORDS.

COMMENCING AT THE CORNER FOR SECS. 29, 30, 31, AND 32, T. 9 N., R. 14
E., BOISE MERIDIAN; THENCE N. 47° 52' 40" E., 2989.33 FEET TO A POINT
ON THE EASTERLY RIGHT-OF-WAY LINE OF IDAHO STATE HIGHWAY 75
AND THE REAL POINT OF BEGINNING; THENCE ALONG SAID
HIGHWAY RIGHT-OF-WAY N. 21° 02' 56" W., 681.48 FEET; THENCE S. 89°
17' 08" E., 501.78 FEET; THENCE S. 37° 12' 43" E., 456.75 FEET; THENCE S.
63° 29' 09" W., 595.95 FEET TO THE REAL POINT OF BEGINNING.

25.
7.5.