



Farm and Ranch Asset Management

PO Box 509
Twin Falls, ID 83303-0509
800 882-0340
208 737-5025

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MAY 21 2007
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Idaho Department of Water Resources
PO Box 83720
Boise, ID 83720-0098

RE: Richard Trail Trust
94006691

To Whom It May Concern:

The Richard Trail Trust, U S Bank N.A. Trustee was established August 18, 1976. US Bank, formerly known as Idaho First National Bank, is the current Trustee and Steven W. Bingham is authorized to sign documents on behalf of the Bank and Trust. While we are not allowed to produce the entire trust document, I have enclosed the front page of the trust document indicating the Bank is the trustee. I have also enclosed a copy of the letter authorizing myself to sign on behalf of the Bank and Trust. If you have further questions, please contact me at 208-737-5025.

Sincerely,

Steven W. Bingham
Vice President
Farm, Ranch, and Timber Management



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**U.S. BANK NATIONAL ASSOCIATION
ASSISTANT SECRETARY CERTIFICATE**

I, Cara L. Seeley, an Assistant Secretary of U.S. Bank National Association, hereby certify that the following is a true and exact extract from the Bylaws of U.S. Bank National Association, a national banking association organized under the laws of the United States.

**ARTICLE VI
CONVEYANCES, CONTRACTS, ETC.**

All transfers and conveyances of real estate, mortgages, and transfers, endorsements or assignments of stock, bonds, notes, debentures or other negotiable instruments, securities or personal property shall be signed by any elected or appointed officer.

All checks, drafts, certificates of deposit and all funds of the Association held in its own or in a fiduciary capacity may be paid out by an order, draft or check bearing the manual or facsimile signature of any elected or appointed officer of the Association.

All mortgage satisfactions, releases, all types of loan agreements, all routine transactional documents of the Association, and all other instruments not specifically provided for, whether to be executed in a fiduciary capacity or otherwise, may be signed on behalf of the Association by any elected or appointed officer thereof.

The Secretary or any Assistant Secretary of the Association or other proper officer may execute and certify that required action or authority has been given or has taken place by resolution of the Board under this Bylaw without the necessity of further action by the Board.

I further certify the following officers of U.S. Bank National Association have been duly appointed and qualified officers of the Association authorized to act under Article VI of the Bylaws of the Association and that such authority is in full force and effect as of the date hereof and have not been modified, amended or revoked.

Thomas J. Archbold	Vice President	Jon C. Norstog	Vice President
Steven W. Bingham	Vice President	Scott L. Robar	Vice President
Jim Farber	Vice President	Bryan S. Strom	Vice President
Gerald L. Fitzgerald	Vice President	Duane L. Vorderstrasse	Vice President
Glen L. Hough	Vice President	Daniel W. Branham	Assistant Vice President
Paul D. Johnson	Vice President	Joe L. Trumm	Assistant Vice President
James A. Kehr	Vice President	Andrea K. Caid	Officer
Jim A. Myhra	Vice President		

IN WITNESS WHEREOF, I have set my hand this 8th day of February, 2007.
(No corporate seal)



Cara L. Seeley, Assistant Secretary

TRUST AGREEMENT

RICHARD E. TRAIL FAMILY TRUST

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DEPT. OF WATER RESOURCES
SOUTHERN REGION

RICHARD E. TRAIL as Settlor, herewith transfers and delivers to IDAHO FIRST NATIONAL BANK, as Trustee, the assets described in Schedule "A" and Schedule "B" attached hereto and as a part hereof in trust for the following uses and purposes:

I.

TRUST PROPERTY

A. In General. The Settlor has caused or may cause the Trustee to be named as beneficiary of the life insurance policies listed in attached Schedule "A", and the Trustee accepts such designations in trust in accordance with the terms of this instrument. The Settlor hereby transfers to the Trustee such other property as is described in Schedule "B" attached. Such property and any other property that may be received from the Settlor or others, by direct transfer, under insurance policies, or by Will, by the Trustee, all of which is referred to as the trust estate, shall be held and disposed of in accordance with the terms of this instrument. All properties transferred to the trust are separate property assets of the Settlor.

B. Rights Reserved in Insurance Policies. The Settlor reserves to himself during his lifetime, and may receive or exercise without the consent or approval of the Trustee or any beneficiaries hereunder, all benefits, payments, dividends, surrender values, options, rights, powers and privileges with respect to any policies of insurance in trust or payable to the Trustee including but not limited to the following:

1. The power to change the beneficiaries of such policies or any of them;
2. The right to receive all disability benefits, dividends,

XII.

REVOCATION

During the lifetime of the Settlor, Settlor shall have the right, without Trustee's consent or participation or that of any beneficiary of this trust, to revoke, amend, or modify this trust, in whole or in part, by instrument, in writing, signed and delivered to Trustee at least thirty (30) days prior to the effective date of revocation. Upon the death of the Settlor, the Trust shall become irrevocable. Trustee's duties, powers and responsibilities hereunder shall not be changed without Trustee's prior written consent. Trustee may resign as Trustee hereunder upon thirty (30) days written notice to Settlor, or to the trust income beneficiaries following the death of the Settlor.

IN WITNESS WHEREOF, the Settlor and the Trustee have set their hands and seal this 18th day of August, 1976.

SETTLOR:

Richard E. Trail
RICHARD E. TRAIL

TRUSTEE:

IDAHO FIRST NATIONAL BANK

By [Signature]