

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.

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Department of Water Resources
Southern Region

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 division of the existing water right or adjudication claim record will be required.

Water Right No(s).	Adjudication Claim No(s).	Split	Water Right No(s).	Adjudication Claim No(s).	Split
36-7097					

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 DEPARTMENT OF
 WATER RESOURCES

2. The following **REQUIRED** information must be submitted with this form: \$25.00

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 usually attached to your deed or on file with the county).

OR

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 **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)

Reservoir Land Co. Inc.

6220-A US Hwy 93, Jerome, ID 83338

4. New Owner/Claimant(s)

Corporation of the Presiding Bishop of the

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

Church of Jesus Christ of Latter-Day Saints,
a Utah corporation sole

New Mailing Address

50 East North Temple St. Salt Lake City UT 84150

City, State and ZIP Code

New Telephone Number

(801) 240-1000

5. Date you acquired the property

Jan. 11, 1991

6. **If the change in ownership affects the entire water right for each water right or adjudication claim number listed in item 1, THEN SKIP THIS ITEM AND GO TO ITEM 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 (one water right per box, you may copy this page as 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(s) will not be split, skip this area and proceed to item 7)		
Water Right and/or Adjudication Claim Number _____		
Water Use	Diversion Rate or Volume (cubic feet per second or acre-feet per annum)	Description (acres, number and type of stock, homes, etc)
Irrigation	_____	_____
Stock	_____	_____
Domestic	_____	_____
Other _____	_____	_____
Total	_____	_____

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

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

Tony E. Rudd

GSC

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.

For Office Use Only

Received by W. W. W. Date 4/4/05 Fee 25.00
 Received by W. W. W. Date 4/4/05 Receipt No. 5027533
 Processed by W. W. W. AJ Date _____ WR _____ Date _____

537-9318

LD JEROME Co. JEROME

CORPORATION WARRANTY DEED
AND GRANT OF RIGHT OF WAY

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APR 05 2005

DEPARTMENT OF
WATER RESOURCES

FOR VALUE RECEIVED, RESERVOIR LAND COMPANY, INC., an Idaho corporation, of 1050 Sansome Street, San Francisco, California 94111, Grantor, does hereby grant, bargain, sell and convey unto the CORPORATION OF THE PRESIDING BISHOP OF THE CHURCH OF JESUS CHRIST OF LATTER-DAY SAINTS, a Utah corporation sole, whose address is c/o Farm Management Company, 139 East South Temple, Suite 1010, Salt Lake City, Utah 84111, Grantee, the following described real estate, situated in Jerome County, Idaho, to-wit:

TOWNSHIP 7 SOUTH, RANGE 17, EAST OF THE
BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 24: E1/2NE1/4; E1/2 SE1/4;

Section 25: NE1/4; NE1/4NW1/4; S1/2NW1/4;
SE1/4; SW1/4;

910118

Section 26: SE1/4NE1/4; SE1/4;

EXCEPTING THEREFROM that portion of the W1/2SE1/4 of Section 26, Township 7 South, Range 17, East Boise Meridian, deeded to the State of Idaho, by and through the Idaho Transportation Board for the Division of Highways contained in Corporation Warranty Deed, dated April 24, 1984, recorded June 12, 1984, as Instrument Number 282462, Jerome County records.

RECORDED REQUEST
 OF Land Title & Escrow, Inc.
 JAN 11 4 38 PM '91
 JEROME COUNTY IDAHO
 FEES 36.00 DEPT. OF AG. *Dpr*

AND EXCEPTING THEREFROM that part of the W1/2SE1/4, described as follow:

Beginning at the South quarter section corner of Section 26 of Township 7 South, Range 17, East Boise Meridian, said corner marked by a 5/8" rebar;

Thence South 89°52'58" East along the section line for 198.95 feet to a 5/8" rebar on the East right of way of State Highway 93;

Thence North 0°01'55" West along said right of way for 50.85 feet to a right of way marker at Station 809+00;

Thence North 16°40'34" West along said right of way for 104.16 feet to Station 810+00;

Thence North 0°01'55" West along said right of way for 800.00 feet to a right of way marker at Station 818+00;

Thence North 16°41'09" West along said right of way for 96.42 feet to a 5/8" rebar which shall be THE POINT OF BEGINNING;

Thence North 16°41'09" West along said right of way for 7.91 feet to a right of way marker at Station 819+00;

Thence North 0°01'55" West along said right of way for 242.43 feet to a 1/2" rebar;

Thence South 89°47'08" East for 500.00 feet to a 5/8" rebar;

Thence South 0°01'55" East for 250.00 feet to a 5/8" rebar;

Thence North 89°47'08" West for 497.73 feet to THE POINT OF BEGINNING.

AND EXCEPTING THEREFROM that part of the W1/2SE1/4, described as follows:

Beginning at the South quarter section corner of Section 26 of Township 7 South, Range 17, East Boise Meridian, said corner marked by a 5/8" rebar;

Thence South 89°52'58" East along the section line for 198.95 feet to a 5/8" rebar on the East right of way of State Highway 93;

Thence North 0°01'55" West along said right of way for 50.85 feet to a right of way marker at Station 809+00;

Thence North 16°40'34" West along said right of way for 104.16 feet to Station 810+00;

Thence North 0°01'55" West along said right of way for 800.00 feet to a right of way marker at Station 818+00;

Thence North 16°41'09" West along said right of way for 96.42 feet to a 5/8" rebar;

Thence North 16°41'09" West along said right of way for 7.91 feet to a right of way marker at Station 819+00;

Thence North 0°01'55" West along said right of way for 242.43 feet to a 1/2" rebar which shall be THE POINT OF BEGINNING;

Thence North 0°01'55" West along said right of way for 250.00 feet to a 5/8" rebar;

Thence South 89°47'08" East for 500.00 feet to a 5/8" rebar;

Thence South 0°01'55" East for 250.00 feet to a 5/8" rebar;

Thence North 89°47'08" West for 500.00 feet to THE POINT OF BEGINNING.

Section 35: E1/2NE1/4;

Section 36: NE1/4; NW1/4; NE1/4SE1/4;

That part of the NW1/4SW1/4, described as follows:

Beginning at the northwest corner of said NW1/4SW1/4;

Thence running South 89°42' East along the North boundary, 775 feet;

Thence running South 15°3' East, 107 feet;

Thence running South 51°45' East, 300 feet;

Thence running South 71°51' West, 325 feet;

Thence running South 62°51' West, 400 feet;

Thence running North 71°22' West, 185 feet;

Thence North 7°48' East, 310 feet;

Thence running North 48°46'21" West, 319.62 feet, measured, (North 48°47' West, 320 feet, recorded) to THE POINT OF BEGINNING.

AND that part of the NW1/4SE1/4, described as follows:

Beginning at the Northeast corner of said NW1/4SE1/4;

Thence running West on the North boundary to the Northwest corner of said NW1/4SE1/4;

Thence running South 0°01'25" East, 242.19 feet measured, (South recorded) on the West boundary to a point 1077.3 feet North of the Southwest corner of said NW1/4SE1/4;

Thence running South 45°20' East, 194.8 feet;

Thence running South 33°38' East, 458.8 feet;

Thence running North 80°3' East, 399.2 feet;

Thence South 33°45' East, 169.2 feet;

Thence running South 10°47' West, 307 feet;

Thence running South 39°45'53" East, 248.59 feet measured (South 40°3' East, 246.5 feet recorded) to the South boundary of said NW1/4SE1/4, which point of intersection with the South boundary is 981 feet East of the Southwest corner of said NW1/4SE1/4;

Thence running East on the South boundary to the Southeast corner of said NW1/4SE1/4;

Thence running North on the East boundary to the Northeast corner, THE POINT OF BEGINNING.

TOWNSHIP 7 SOUTH, RANGE 18, EAST OF THE
BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 18: E1/2SW1/4; SE1/4;

Section 19: NE1/4; E1/2NW1/4; Lots 1, 2,
3 and 4;
E1/2SW1/4; W1/2SE1/4;

Section 20: NW1/4NW1/4;

Section 30: NE1/4NW1/4; Lots 1, 2, 3 and
4;

Section 31: Lots 1 and 2;

Parcel No. 2:

TOWNSHIP 7 SOUTH, RANGE 18, EAST OF THE
BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 19: NE1/4SE1/4;

Section 30: NW1/4NE1/4; SE1/4NW1/4;
NE1/4SW1/4.

THIS CONVEYANCE IS SUBJECT TO THE FOLLOWING:

1. Right of way for roads, canals, laterals and waste ditches as contained in an Agreement by and between the State of Idaho and the Twin Falls North Side Land and Water Company, dated August 21, 1907, recorded in Book 15, page 589, Jerome County records.
2. Right of Way Deed given by B. & G. Land Company to the State of Idaho, dated March 10, 1934, recorded March 27, 1934, in Book 102, Page 556 as Instrument Number 55912, Jerome County records, granting to the State of Idaho a right of way for a public highway a strip of land 100 feet wide lying over and across the W1/2SE1/4 of Section 26, Township 7 South, Range 17, East Boise Meridian. There is also granted an easement adjacent to the highway right of way for relocation of all irrigation and/or drainage ditches and structures now located on such right of way and such surface drain ditches as may be necessary to the proper construction of the highway.
3. Power Line Easement given by Clyde Bacon, Inc., to Idaho Power Company, a corporation, dated August 6, 1948, recorded April 30, 1949, in Book 134, Page 633 as Instrument Number 105808, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the E1/2SW1/4 of Section 18 and the NE1/4NW1/4 of Section 19, all Township 7 South, Range 18, East Boise Meridian.
4. Power Line Easement given by Clyde Bacon, Inc., a corporation, to Idaho Power Company, a corporation, dated May 23, 1949, recorded June 10, 1950, in Book 142, Page 197 as Instrument Number 109526, Jerome County records, granting to said corporation a right of way and easement for

erection and maintenance of an electric transmission line over and across a portion of the E1/2SW1/4; SE1/4NW1/4; NW1/4SE1/4; SW1/4NE1/4; E1/2E1/2 of Section 25; E1/2SE1/4 of Section 24; NE1/4NE1/4 of Section 36; Lot 1 of Section 30; Lot 1 of Section 31; all Township 7 South, Range 17, East Boise Meridian; and Lot 2, Lot 3 and the N1/2N1/2 of Section 19, Township 7 South, Range 18, East Boise Meridian.

5. Power Line Easement given by H.L. Suter and Osa Suter, husband and wife, to Idaho Power Company, a corporation, dated April 22, 1948, recorded February 23, 1955, in Book 2, Page 103 as Instrument Number 124948, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the N1/2SW1/4 of Section 36, Township 7 South, Range 17, East Boise Meridian.
6. Power Line Easement given by Clyde Bacon, Inc., a corporation, to Idaho Power Company, a corporation, dated May 1, 1948, recorded February 23, 1955, in Book 2, Page 104 as Instrument Number 124949, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the NW1/4SE1/4 of Section 36, Township 7 South, Range 17, East Boise Meridian.
7. Easement given by Bacon Livestock, Inc., to The Mountain States Telephone and Telegraph Company, dated November 23, 1957, recorded December 30, 1957, in Book 2, Page 500 as Instrument Number 134141, Jerome County records, granting to said Company the right and privilege to construct, maintain and operate Telephone and Telegraph line over and across the E1/2NE1/4 of Section 35 and the NW1/4 of Section 36 and 25, all in Township 7 South, Range 17, East Boise Meridian.
8. Power Line Easement given by Bacon Livestock, Inc., to Idaho Power Company, a corporation, dated February 2, 1965, recorded May 4, 1965, in Book 168, Page 482 as Instrument Number 163621, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across the NE1/4SE1/4 of Section 18 and the NW1/4NW1/4 of Section 20,

all in Township 7 South, Range 18, East Boise Meridian.

9. Power Line Easement given by Clyde R. Bacon and Helen M. Bacon, husband and wife, to Idaho Power Company, a corporation, dated March 22, 1965, recorded August 16, 1965, in Book 168, Page 507 as Instrument Number 164936, Jerome County records, affecting a portion of the N1/2SE1/4 of Section 26, N1/2SW1/4; S1/2NE1/4; E1/2SE1/4; NW1/4SE1/4 of Section 25, NE1/4NE1/4 of Section 36, all in Township 7 South, Range 17, East Boise Meridian.
10. Power Line Easement given by Clyde R. Bacon, President, and Helen M. Bacon, Secretary, to Idaho Power Company, a corporation, dated February 22, 1967, recorded July 12, 1967, in Book 184, Page 133 as Instrument Number 172949, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the NW1/4NW1/4 of Section 19, Township 7 South, Range 18, East Boise Meridian, and the E1/2NE1/4 of Section 24, Township 7 South, Range 17, East Boise Meridian.
11. Power Line Easement given by Bacon Livestock, Inc., to Idaho Power Company, a corporation, dated March 30, 1970, recorded May 20, 1970, in Book 184, Page 355 as Instrument Number 184931, Jerome County records, affecting a portion of the SE1/4 of Section 26 and the SW1/4 of Section 25, all Township 7 South, Range 17, East Boise Meridian.
12. Power Line Easement given by Bacon Livestock, Inc., to Idaho Power Company, a corporation, dated May 14, 1970, recorded August 18, 1970, in Book 184, Page 381 as Instrument Number 185955, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the E1/2SW1/4 of Section 25, Township 7 South, Range 17, East Boise Meridian.
13. Power Line Easement given by H.L. Berger, President and Tom Tsuchitani, Secretary-Treasurer, to Idaho Power Company, a corporation, dated January 26, 1977, recorded

July 15, 1977, in Book 184, Page 1474 as Instrument Number 226785, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the NW1/4SW1/4 of Section 36, the E1/2SE1/4SW1/4NW1/4 of Section 36, and the NW1/4SW1/4SE1/4NW1/4 of Section 36, all Township 7 South, Range 17, East Boise Meridian.

14. Power Line Easement given by D.L. Berger and Tom Tsuchitani to Idaho Power Company, a corporation, dated July 5, 1977, recorded October 20, 1977, in Book 184, Page 1532 as Instrument Number 228760, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the NE1/4SW1/4 of Section 25, Township 7 South, Range 17, East Boise Meridian.
15. Power Line Easement given by Reservoir Land Co., D.L. Berger and T. Tsuchitani to Idaho Power Company, a corporation, dated March 4, 1980, recorded September 30, 1980, as Instrument Number 252544, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the NW1/4 of Section 19 and the SW1/4SW1/4 of Section 30, Township 7 South, Range 18, East Boise Meridian, and the SE1/4SE1/4 of Section 25, Township 7 South, Range 17, East Boise Meridian.
16. Easement and Underground Facilities Agreement for Occupying Private Property given by Reservoir Land Co., Grantors, to The Mountain States Telephone and Telegraph Company, Grantees, recorded January 5, 1983, as Instrument Number 269911, Jerome County records.
17. Conditions and Restrictions contained in Warranty Deed given by Reservoir Land Company, Inc., an Idaho corporation, Grantor, and the State of Idaho, by and through the Idaho Transportation Board for the Division of Highways, Grantee, dated April 24, 1984, recorded June 12, 1984, as Instrument Number 282462, Jerome County records.
18. Right of Way Easement given by Reservoir Land Company, to Idaho Power Company, dated July 10, 1989, recorded July 26, 1989, as Instrument

Number 316915, Jerome County records, granting to said corporation a right of way and easement for erection and maintenance of an electric transmission line over and across a portion of the NE1/4SE1/4 of Section 18 and the NW1/4NW1/4 of Section 20, all in Township 7 South, Range 18, East Boise Meridian.

TO HAVE AND TO HOLD the said premises, with their appurtenances, unto the said Grantee and to the Grantee's successors and assigns forever. And the 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 above described; and that Grantor will warrant and defend the same from all lawful claims whatsoever.

IN ADDITION TO THE FOREGOING, Grantor does hereby grant, bargain and sell a non-exclusive right of way unto Grantee, to a strip of land thirteen (13) feet wide along the north side of that real property described as follows:

Part of the west 1/2 of the SE1/4 of Section 26 of Township 7 South, Range 17 East of the Boise Meridian, Jerome County, State of Idaho.

Beginning at the south 1/4 section corner of Section 26 of T. 7 S., R. 17 E., B.M., said corner marked by a 5/8" rebar; thence S 89°52'58" E along the section line for 198.95 feet to a 5/8" rebar on the east right-of-way of State Highway 93; thence N 0°01'55" W along said right of way for 50.85 feet to a right-of-way marker at station 809+00; thence N 16°40'34" W along said right of way for 104.16 feet to station 810+00; thence N 0°01'55" W along said right-of-way for 800.00 feet to a right of way marker at station 818+00; thence N 16°41'09" W along said right of way for 96.42 feet to a 5/8" rebar which shall be the Point of Beginning;

Thence N 16°41'09" W along said right of way for 7.91 feet to a right of way marker at station 819+00;

Thence N 0°01'55" W along said right of way for 242.43 feet to a 1/2" rebar;

Thence S 89°47'08" E for 500.00 feet to a 5/8" rebar;

Thence S 0°01'55" E for 250.00 feet to a 5/8" rebar;

Thence N 89°47'08" W for 497.73 feet to the Point of Beginning.

Grantor further does hereby grant, bargain and sell a non-exclusive right of way unto Grantee, to a strip of land thirteen (13) feet wide along the south side of that real property described as follows:

Part of the west 1/2 of the SE1/4 of Section 26 of Township 7 South, Range 17 East of the Boise Meridian, Jerome County, State of Idaho.

Beginning at the south 1/4 section corner of Section 26 of T. 7 S., R. 17 E., B.M. said corner marked by a 5/8" rebar; thence S 89°52'58" E along the section line for 198.95 feet to a 5/8" rebar on the East right of way of State Highway 93; thence N 0°01'55" W along said right of way for 50.85 feet to a right of way marker at station 809+00; thence N 16°40'34" W along said right of way for 104.16 feet to station 810+00; thence N 0°01'55" W along said right of way for 800.00 feet to a right of way marker at station 818+00; thence N 16°41'09" W along said right of way for 96.42 feet to a 5/8" rebar; thence N 16°41'09" W along said right of way for 7.91 feet to a right of way marker at station 819+00; thence N 0°01'55" W along said right of way for 242.43 feet to a 1/2" rebar which shall be the Point of Beginning;

Thence N 0°01'55" W along said right of way for 250.00 feet to a 5/8" rebar;

Thence S 89°47'08" E for 500.00 feet to a 5/8" rebar;

Thence S 0°01'55" E for 250.00 feet to a 5/8" rebar;

Thence N 89°47'08" W for 500.00 feet to the Point of Beginning.

The use of these non-exclusive rights of way by Grantee, or its successors and assigns, is limited exclusively to the purposes of ingress and egress to and from the real property conveyed to Grantee above, and for purposes of maintenance, rehabilitation and reconstruction of said rights of way to the condition said rights of way are in as of the date hereof, which maintenance, rehabilitation and reconstruction shall be done at the expense of Grantee, its successors and assigns. As so limited, said non-exclusive rights of way shall run with the land. Provided, however, said rights of way shall not be used by Grantee or Grantee's successors and assigns for any other purposes, including, but not necessarily limited to, the providing of access to real property not a part of the real property conveyed to Grantee above. Provided further, any improvement to the condition of said rights of way over and above their present condition shall only be made upon first receiving Grantor's (or its successor's or assign's) prior written consent.

IN WITNESS WHEREOF, the Grantor, pursuant to a resolution of its Board of Directors, has caused its corporate name to be hereunto subscribed by its president and its secretary.

DATED this 10 day of January, 1991.

RESERVOIR LAND COMPANY, INC.,
an Idaho corporation

By: [Signature]
Its President

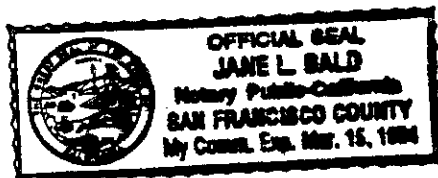
ATTEST:

[Signature]
Its Secretary

STATE OF California)
County of San Francisco ss.

On this 10 day of January, 1991, before me, a Notary Public, in and for said County and State, personally appeared D. L. Bergen and Tom Isuchitani, known or identified to me to be the President and Secretary, respectively, of RESERVOIR LAND COMPANY, INC., the corporation that executed the foregoing instrument, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



5071m

Jane L. Bald
NOTARY PUBLIC FOR Bergant Co / Reservoir Land
Residing at: San Francisco, Ca.
My commission expires: March 15, 1994

537- 9318 ID JEROME Co. JEROME

NON-FOREIGN AFFIDAVIT

RECEIVED

APR 05 2005

DEPARTMENT OF
WATER RESOURCES

STATE OF CALIFORNIA)
County of San Francisco) ss.

Before me, the undersigned authority, personally appeared TOMOMI TSUCHITANI, who being by me first duly sworn on oath, deposed and said:

1. That the undersigned is the SECRETARY of Reservoir Land Company, Inc., an Idaho corporation ("Seller"), and makes this Affidavit based upon personal knowledge of the facts as stated herein.

2. The Foreign Investment in Real Property Tax Act, Section 1445 ("Section 1445") of the Internal Revenue Code of 1954, as amended, provides that a purchaser of a U.S. real property interest must withhold tax if the seller is a foreign person. To inform the Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints, a Utah corporation sole ("Buyer"), that withholding of tax is not required upon the disposition of Seller's interest in that certain real property (the "Property") located in Jerome County, State of Idaho, and more particularly described on Exhibit "A" attached hereto and incorporated herein by this reference, the undersigned hereby certifies all of the following on behalf of Seller:

- (a) Seller is not a foreign corporation, foreign partnership, foreign trust or foreign estate nor is it otherwise included within the term "foreign person" as defined in Section 1445.
- (b) The United States Employer Identification Number for Seller is 82-6305712; and
- (c) The office address for Seller is 1050 Sansome Street, San Francisco, California 94111.

The foregoing representations and warranties are made in order to induce Buyer to refrain from withholding a portion of the purchase price in connection with Buyer's acquisition of the Property, as provided for by Section 1445. The undersigned Seller understands that the foregoing information may be disclosed to the Internal Revenue Service by Buyer and that any false statement contained herein may be punishable by fine, imprisonment or both.

UNDER PENALTIES OF PERJURY I declare that I have examined the foregoing certificate and to the best of my knowledge and belief it is true, correct and complete, and I

further declare that I have authority to sign this document on behalf of Seller.

Signed, sealed and delivered in the presence of:

Audrey Bass

RESERVOIR LAND COMPANY, INC.

By: [Signature]

Its: SECRETARY

STATE OF CALIFORNIA)

County of San Francisco, Ca)

ss.

On this 11TH day of JANUARY, 1991, before me, a Notary Public, in and for said County and State, personally appeared TOMOMI TSUCHITANI, known or identified to me to be the Secretary, of RESERVOIR LAND COMPANY, INC., an Idaho corporation, and after being duly sworn, subscribed the same on behalf of said Corporation, and acknowledged to me that such corporation executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.



Jane L. Bald
NOTARY PUBLIC FOR ~~IDAHO~~ CALIFORNIA
Residing at: San Francisco, Ca
My commission expires: March 15, 1994

5124m

EXHIBIT "A"

TOWNSHIP 7 SOUTH, RANGE 17, EAST OF THE BOISE
MERIDIAN, JEROME COUNTY, IDAHO

Section 24: E1/2NE1/4; E1/2 SE1/4;

Section 25: NE1/4; NE1/4NW1/4; S1/2NW1/4; SE1/4;
SW1/4;

Section 26: SE1/4NE1/4; SE1/4;

EXCEPTING THEREFROM that portion of the W1/2SE1/4 of
Section 26, Township 7 South, Range 17, East Boise
Meridian, deeded to the State of Idaho, by and through
the Idaho Transportation Board for the Division of
Highways contained in Corporation Warranty Deed, dated
April 24, 1984, recorded June 12, 1984, as Instrument
Number 282462, Jerome County records.

AND EXCEPTING THEREFROM that part of the W1/2SE1/4,
described as follow:

Beginning at the South quarter section corner of
Section 26 of Township 7 South, Range 17, East Boise
Meridian, said corner marked by a 5/8" rebar;

Thence South 89°52'58" East along the section line for
198.95 feet to a 5/8" rebar on the East right of way
of State Highway 93;

Thence North 0°01'55" West along said right of way for
50.85 feet to a right of way marker at Station 809+00;

Thence North 16°40'34" West along said right
of way for 104.16 feet to Station 810+00;

Thence North 0°01'55" West along said right
of way for 800.00 feet to a right of way
marker at Station 818+00;

Thence North 16°41'09" West along said right
of way for 96.42 feet to a 5/8" rebar which
shall be THE POINT OF BEGINNING;

Thence North 16°41'09" West along said right
of way for 7.91 feet to a right of way
marker at Station 819+00;

Thence North 0°01'55" West along said right of way for 242.43 feet to a 1/2" rebar;

Thence South 89°47'08" East for 500.00 feet to a 5/8" rebar;

Thence South 0°01'55" East for 250.00 feet to a 5/8" rebar;

Thence North 89°47'08" West for 497.73 feet to THE POINT OF BEGINNING.

AND EXCEPTING THEREFROM that part of the W1/2SE1/4, described as follows:

Beginning at the South quarter section corner of Section 26 of Township 7 South, Range 17, East Boise Meridian, said corner marked by a 5/8" rebar;

Thence South 89°52'58" East along the section line for 198.95 feet to a 5/8" rebar on the East right of way of State Highway 93;

Thence North 0°01'55" West along said right of way for 50.85 feet to a right of way marker at Station 809+00;

Thence North 16°40'34" West along said right of way for 104.16 feet to Station 810+00;

Thence North 0°01'55" West along said right of way for 800.00 feet to a right of way marker at Station 818+00;

Thence North 16°41'09" West along said right of way for 96.42 feet to a 5/8" rebar;

Thence North 16°41'09" West along said right of way for 7.91 feet to a right of way marker at Station 819+00;

Thence North 0°01'55" West along said right of way for 242.43 feet to a 1/2" rebar which shall be THE POINT OF BEGINNING;

Thence North 0°01'55" West along said right of way for 250.00 feet to a 5/8" rebar;

Thence South 89°47'08" East for 500.00 feet to a 5/8" rebar;

Thence South 0°01'55" East for 250.00 feet
to a 5/8" rebar;

Thence North 89°47'08" West for 500.00 feet
to THE POINT OF BEGINNING.

Section 35: E1/2NE1/4;

Section 36: NE1/4; NW1/4; NE1/4SE1/4;

That part of the NW1/4SW1/4, described as
follows:

Beginning at the northwest corner of said
NW1/4SW1/4;

Thence running South 89°42' East along the
North boundary, 775 feet;

Thence running South 15°3' East, 107 feet;

Thence running South 51°45' East, 300 feet;

Thence running South 71°51' West, 325 feet;

Thence running South 62°51' West, 400 feet;

Thence running North 71°22' West, 185 feet;

Thence North 7°48' East, 310 feet;

Thence running North 48°46'21" West, 319.62
feet, measured, (North 48°47' West, 320
feet, recorded) to THE POINT OF BEGINNING.

AND that part of the NW1/4SE1/4, described
as follows:

Beginning at the Northeast corner of said
NW1/4SE1/4;

Thence running West on the North boundary to
the Northwest corner of said NW1/4SE1/4;

Thence running South 0°01'25" East, 242.19
feet measured, (South recorded) on the West
boundary to a point 1077.3 feet North of the
Southwest corner of said NW1/4SE1/4;

Thence running South 45°20' East, 194.8 feet;

Thence running South 33°38' East, 458.8 feet;

Thence running North 80°3' East, 399.2 feet;

Thence South 33°45' East, 169.2 feet;

Thence running South 10°47' West, 307 feet;

Thence running South 39°45'53" East, 248.59 feet measured (South 40°3' East, 246.5 feet recorded) to the South boundary of said NW1/4SE1/4, which point of intersection with the South boundary is 981 feet East of the Southwest corner of said NW1/4SE1/4;

Thence running East on the South boundary to the Southeast corner of said NW1/4SE1/4;

Thence running North on the East boundary to the Northeast corner, THE POINT OF BEGINNING.

TOWNSHIP 7 SOUTH, RANGE 18, EAST OF THE
BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 18: E1/2SW1/4; SE1/4;

Section 19: NE1/4; E1/2NW1/4; Lots 1, 2,
3 and 4;
E1/2SW1/4; W1/2SE1/4;

Section 20: NW1/4NW1/4;

Section 30: NE1/4NW1/4; Lots 1, 2, 3 and
4;

Section 31: Lots 1 and 2;

Parcel No. 2:

TOWNSHIP 7 SOUTH, RANGE 18, EAST OF THE
BOISE MERIDIAN, JEROME COUNTY, IDAHO

Section 19: NE1/4SE1/4;

Section 30: NW1/4NE1/4; SE1/4NW1/4;
NE1/4SW1/4.

IN ADDITION TO THE FOREGOING, Grantor did grant, bargain and sell a non-exclusive right of way unto Grantee, to a strip of land thirteen (13) feet wide along the north side of that real property described as follows:

Part of the west 1/2 of the SE1/4 of Section 26 of Township 7 South, Range 17 East of the Boise Meridian, Jerome County, State of Idaho.

Beginning at the south 1/4 section corner of Section 26 of T. 7 S., R. 17 E., B.M., said corner marked by a 5/8" rebar; thence S 89°52'58" E along the section line for 198.95 feet to a 5/8" rebar on the east right-of-way of State Highway 93; thence N 0°01'55" W along said right of way for 50.85 feet to a right-of-way marker at station 809+00; thence N 16°40'34" W along said right of way for 104.16 feet to station 810+00; thence N 0°01'55" W along said right-of-way for 800.00 feet to a right of way marker at station 818+00; thence N 16°41'09" W along said right of way for 96.42 feet to a 5/8" rebar which shall be the Point of Beginning;

Thence N 16°41'09" W along said right of way for 7.91 feet to a right of way marker at station 819+00;

Thence N 0°01'55" W along said right of way for 242.43 feet to a 1/2" rebar;

Thence S 89°47'08" E for 500.00 feet to a 5/8" rebar;

Thence S 0°01'55" E for 250.00 feet to a 5/8" rebar;

Thence N 89°47'08" W for 497.73 feet to the Point of Beginning.

Grantor did further grant, bargain and sell a non-exclusive right of way unto Grantee, to a strip of land thirteen (13) feet wide along the south side of that real property described as follows:

Part of the west 1/2 of the SE1/4 of Section 26 of Township 7 South, Range 17 East of the Boise Meridian, Jerome County, State of Idaho.

Beginning at the south 1/4 section corner of Section 26 of T. 7 S., R. 17 E., B.M. said corner marked by a 5/8" rebar; thence S 89°52'58" E along the section line for 198.95 feet to a 5/8" rebar on the East right of way of State Highway 93; thence N 0°01'55" W along said right of way for 50.85 feet to a right of way marker at station 809+00; thence N 16°40'34" W along said right of way for 104.16 feet to station 810+00; thence N 0°01'55" W along said right of way for 800.00 feet to a right of way marker at station 818+00; thence N 16°41'09" W along said right of way for 96.42 feet to a 5/8" rebar; thence N 16°41'09" W along said right of way for 7.91 feet to a right of way marker at station 819+00; thence N 0°01'55" W along said right of way for 242.43 feet to a 1/2" rebar which shall be the Point of Beginning;

Thence N 0°01'55" W along said right of way for 250.00 feet to a 5/8" rebar;

Thence S 89°47'08" E for 500.00 feet to a 5/8" rebar;

Thence S 0°01'55" E for 250.00 feet to a 5/8" rebar;

Thence N 89°47'08" W for 500.00 feet to the Point of Beginning.

5125m

PROPERTY DESCRIPTION - PARCEL 1

Part of the west 1/2 of the SE1/4 of Section 26 of Township 7 South, Range 17 East of the Boise Meridian, Jerome County, State of Idaho.

Beginning at the south 1/2 section corner of Section 26 of T.7 S., R.17 E., B.M. said corner marked by a 5/8" rebar; Thence S 89°52'58" E along the section line for 198.95 feet to a 5/8" rebar on the east right-of-way of State Highway 93; Thence N 0°01'55" W along said right-of-way for 50.85 feet to a right-of-way marker at station 809+00; Thence N 16°40'34" W along said right-of-way for 104.16 feet to station 810+00; Thence N 0°01'55" W along said right-of-way for 800.00 feet to a right-of-way marker at station 818+00; Thence N 16°41'09" W along said right-of-way for 96.42 feet to a 5/8" rebar which shall be the Point of Beginning;

Thence N 16°41'09" W along said right-of-way for 7.91 feet to a right-of-way marker at station 819+00; Thence N 0°01'55" W along said right-of-way for 242.43 feet to a 1/2" rebar; Thence S 89°47'08" E for 500.00 feet to a 5/8" rebar; Thence S 0°01'55" E for 250.00 feet to a 5/8" rebar; Thence N 89°47'08" W for 497.73 feet to the Point of Beginning.

Contains 2.87 acres more or less and is subject to a 13 foot wide access easement along the north side.

PROPERTY DESCRIPTION - PARCEL 2

Part of the west 1/2 of the SE1/4 of Section 26 of Township 7 South, Range 17 East of the Boise Meridian, Jerome County, State of Idaho.

Beginning at the south 1/2 section corner of Section 26 of T.7 S., R.17 E., B.M. said corner marked by a 5/8" rebar; Thence S 89°52'58" E along the section line for 198.95 feet to a 5/8" rebar on the east right-of-way of State Highway 93; Thence N 0°01'55" W along said right-of-way for 50.85 feet to a right-of-way marker at station 809+00; Thence N 16°40'34" W along said right-of-way for 104.16 feet to station 810+00; Thence N 0°01'55" W along said right-of-way for 800.00 feet to a right-of-way marker at station 818+00; Thence N 16°41'09" W along said right-of-way for 96.42 feet to a 5/8" rebar; Thence N 16°41'09" W along said right-of-way for 7.91 feet to a right-of-way marker at station 819+00; Thence N 0°01'55" W along said right-of-way for 242.43 feet to a 1/2" rebar which shall be the Point of Beginning;

Thence N 0°01'55" W along said right-of-way for 250.00 feet to a 5/8" rebar; Thence S 89°47'08" E for 500.00 feet to a 5/8" rebar; Thence S 0°01'55" E for 250.00 feet to a 5/8" rebar; Thence N 89°47'08" W for 500.00 feet to the Point of Beginning.

Contains 2.87 acres more or less and is subject to a 13 foot wide access easement along the south side.

537-9318 ID JEROME CO
JEROME

PROPERTY SURVEY for RESERVOIR LAND CO.

DON BERGER, President
DAVID PRICE, Auditor, PRICE-POULTON

DESERT WEST LAND SURVEYS

1751 Overland Ave. Burley Idaho 83318

JOB NO: 2114-90BI

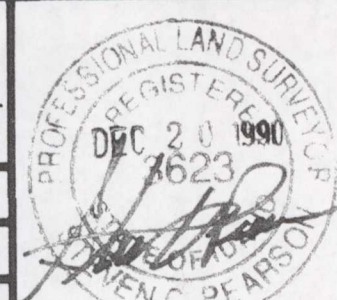
DRAWN BY: *[Signature]*

DATE: 20 DEC. 1990

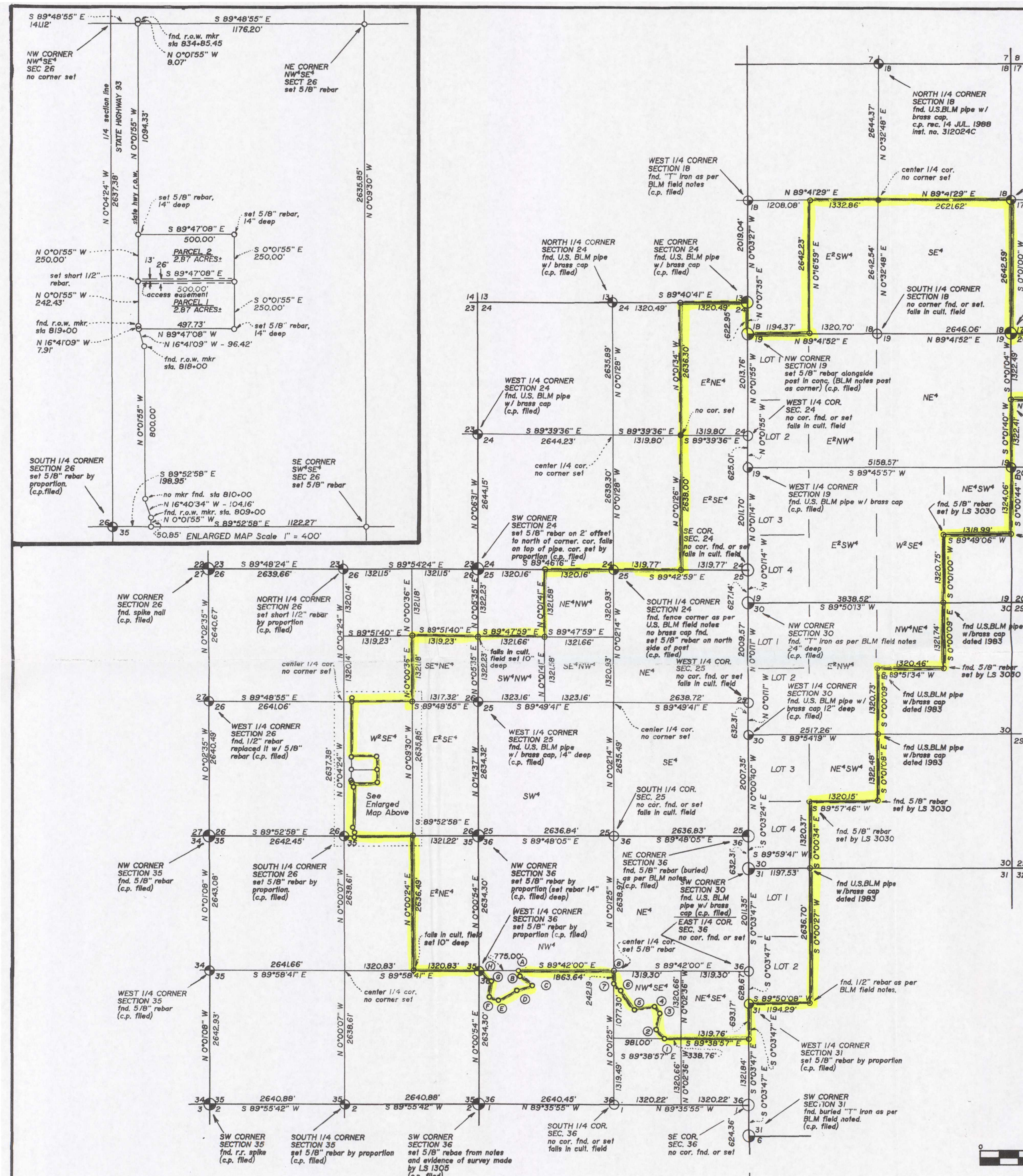
CHECKED BY:

© 1990 DESERT WEST LAND SURVEYS

PHONE: 208-678-7112



7172-0-0-0-0
7182-0-0-0-0



CERTIFICATE OF SURVEY

I, Steven C. Pearson, a Registered Professional Land Surveyor, Idaho License No. 3623, do hereby certify that this Record of Survey map has been prepared from a survey made on the ground under my supervision and that this map is an accurate representation of said survey.

SECTIONS 24, 25, 26, 35, & 36
T.7 S., R.17 E., B.M.
JEROME COUNTY, IDAHO

SECTIONS 18, 19, 20, 30, & 31
T.7 S., R.18 E., B.M.
JEROME COUNTY, IDAHO

SCALE 1" = 1500'

NOTE
○ - SET IRON PIN (5/8"x 30" rebar) or P.K. NAIL with L.S. no. attached.
● - NO CORNER SET
OTHER SURVEY CONTROL FOUND OR SET AS NOTED.