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Documents
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JUN 21 2002

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 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
63-18423		X			
\$25. 65-2743					

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

- A. The appropriate **FILING FEE**. See instructions for fee amounts. *Name Change Only (Marriage)*
- 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)

Joan Romer

4. New Owner/Claimant(s)

VONSTEEN DALE A & JOAN G. REVOCABLE
 Name Connector (Check one) ☐ and, ☒ or, ☐ and/or LIVING TRUST

New Mailing Address

195 E CARMEL DR

City, State and ZIP Code

MERIDIAN ID 83642-3337

New Telephone Number

(208) 898-9293

5. Date you acquired the property

N/A

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- 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 <u>63-18423</u> <u>PORTION (AJ)</u>		
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	<u>40 x 0.02 = 0.8 cfs</u>	<u>40 Acres of IRBIG</u>
Stock	_____	_____
Domestic	_____	_____
Other	_____	_____
Total	<u>0.8 cfs</u>	

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) Dale G. Von Steen Trustee
(include title if applicable) Joan H Von Steen Trustee

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 <u>J. Mann</u>	Date <u>6-21-02</u>	Fee <u>\$25.00</u>	MICROFILMED JUL 15 2004
Received by <u>J. Mann</u>	Date <u>6-21-02</u>	Receipt No. <u>0042885</u>	
Processed by <u>AJ</u>	Date _____	WR _____ Date _____	

THE DALE A. VONSTEEN AND JOAN G. VONSTEEN

REVOCABLE LIVING TRUST AGREEMENT

DATED: April 1, 1996.

PARTIES: DALE A. VONSTEEN and JOAN G. VONSTEEN, as Trustors; and

DALE A. VONSTEEN and JOAN G. VONSTEEN, as Trustees.

DALE A. VONSTEEN and JOAN G. VONSTEEN, of Boise, Ada County, Idaho, hereby establish a Trust upon the terms and conditions and for the purposes described herein.

ARTICLE ONE

Section 1.01. - Trust Estate and Purposes.

Trustors hereby grant, convey, assign and deliver to the Trustees, in trust, the property described on attached Schedule "A" which is by reference made a part hereof, to have and to hold the same and any other property which the Trustees may at any time hold or acquire hereunder, all of which property is herein called the "Trust Estate", for the uses and purposes described herein and subject to the terms and conditions hereinafter set forth. The Trust Estate shall be held, administered and distributed as provided herein. The title to the trust estate shall be vested in the trustees. This trust is created and established for the benefit of Trustors during the lifetime of Trustors and for the benefit of the hereinafter named beneficiaries after the death of Trustors. The primary trust purpose shall be to provide for the care, support and maintenance of the Trustors during their lifetime.

Section 1.02. - Definitions.

As used in this Trust Agreement:

- (a) The term "Trustors" shall refer individually and collectively to Dale A. VonSteen and Joan G. VonSteen; and
- (b) The term "Trustees" shall refer to the singular as well as the plural.

Section 1.03. - Designation of Trustee.

Dale A. VonSteen and Joan G. VonSteen are hereby designated as Trustees. Should either of them become unable for any cause to serve as a Trustee, the remaining Trustee shall thereafter serve as the sole Trustee as provided for therein. If neither Dale A. VonSteen nor Joan G. VonSteen are able to serve as Trustee, then the designation of Trustee shall be as hereinafter described.

Section 1.04. - Additions to Trust Estate.

During the administration of this Trust the Trustees in their sole discretion are authorized to receive additions to the Trust Estate upon such terms as the Trustee may agree except that the Trustees are required to accept all property, real and personal, which is given, devised or bequeathed to the trust by any person in their Last Will and Testament and all property, real and personal, which may be transferred to this Trust pursuant to the provisions of any other document, including trust documents. Any person may designate this Trust as the primary or contingent beneficiary of any insurance, pension or other death benefit relating to the life of any person and such designation may be revoked prior to death of the person to which such benefit relates unless the designation is expressly irrevocable and the Trustee shall have no responsibility with respect thereto prior to receipt of the proceeds paid because of such death.

Section 1.05. - Character of Property.

Each item of the Trust Estate which was community property or separate property shall retain its character as community property or separate property.

Section 1.06. - Revocability.

At any time during the joint lives of the Trustors they may revoke or amend this Trust Agreement in whole or in part which revocation or amendment shall become effective upon receipt of notice thereof in writing by the Trustees. At any time during the joint lives of Trustors they may withdraw from the Trust Estate any portion thereof including any part of the principal or accumulated income, the Trustees to honor such request for withdrawal immediately upon receipt of such request in writing except that Trustees, if they determine it appropriate to do so, may require as a condition to honoring such request for withdrawal, that any sums due to the Trustees be paid and that Trustees be indemnified against liability incurred during the administration of the Trust. All rights of revocation, amendment and withdrawal reserved to the Trustors during their lifetime herein may not be used by any other person, including but not limited to agent of Trustors, guardian of Trustors or conservator of Trustors or any person having power of attorney from Trustors or any person succeeding, voluntarily or involuntarily, to Trustors' property or to any interest therein and any attempted exercise of a person who is not a Trustor of said right to withdraw or to revoke or amend this Trust Agreement must be rejected and ignored by the Trustees hereof and shall be deemed null, void and of no force or effect whatsoever. If a court of competent jurisdiction enters an order compelling Trustees to recognize a request for withdrawal or a revocation or amendment hereof by some person other than

Trustors, then this Trust shall be deemed to have become irrevocable as of the moment in time immediately prior to the entry of such order by such court and if such order is subsequently reversed or set aside, such reversal or setting aside shall be deemed to restore the Trustors' right of withdrawal and amendment and revocation to the same extent that such existed prior to the moment in time when this Trust became irrevocable.

Section 1.07. - Irrevocability and Name.

Except as otherwise provided in this Trust Agreement, upon the death of either Dale A. VonSteen or Joan G. VonSteen, the Trustees shall divide that portion of the Trust Estate which is not otherwise under the terms hereof to be then distributed to a named beneficiary into two equal shares and this Trust shall then be divided into two trusts, the terms and conditions of which shall both be identical except that one such trust shall be irrevocable, said irrevocable trust to be hereafter referred to as the VonSteen Irrevocable Trust and the other such trust to be hereafter referred to as the VonSteen Revocable Trust and one such share shall be distributed to each of said trusts. While both Trustors are alive, the name of this Trust shall be the VonSteen Revocable Living Trust.

ARTICLE TWO

Section 2.01. - Trust Income.

During the joint lives of Trustors, the Trustees shall at least annually, unless otherwise directed by both Trustors in writing, pay to or apply for the benefit of Dale A. VonSteen and Joan G. VonSteen, all of the net income from the Trust Estate.

Section 2.02. - Incapacity.

During the joint lives of Trustors, if either Dale A. VonSteen or Joan G. VonSteen become incapacitated as described in the manner hereinafter described in this Article Two, the Trustees may in the Trustees' discretion:

(a) Pay the net income of the Trust Estate in monthly or other installments to the remaining competent Trustor; or

(b) Apply part or all of the net income of the Trust as the Trustees may in their sole discretion deem reasonable and proper for the benefit of the Trustor who is incapacitated as hereinafter described.

(c) Refuse to honor any written notice of revocation, amendment or withdrawal or the exercise of any other right retained hereunder by the Trustor who is incapacitated as hereinafter described. If either Trustor becomes incapacitated as hereinafter described, neither of Trustors shall have the right of withdrawal, amendment or revocation during such period of incapacity.

Section 2.03. - Determination of Incapacity.

If any Trustee or any child of either of Trustors come into possession of any of the following:

(a) A court order then in effect declaring either Trustor to be legally incompetent or legally incapable of acting on his own behalf or appointing a conservator or guardian for either Trustor; or

(b) Duly executed and acknowledged written unrevoked certificates signed by two licensed physicians stating that such physician has examined a Trustor and concluded that at the date thereof the Trustor is not capable of acting rationally and prudently in his or her own financial best interest; or

(c) Evidence deemed credible by a Trustee or a child of Trustors that a Trustor has disappeared, is unaccountably absent, is being detained under duress unless under court order or under order of a conservator or guardian for such person then such Trustor shall be deemed to be incapacitated hereunder and such incapacity shall be deemed to continue until such court order has been terminated, such physician certificates have been revoked or the circumstances which created the incapacity hereunder have changed so that the Trustor is no longer incapacitated hereunder. The foregoing physicians certificate may be revoked by certificates executed by the originally certifying physicians or by two other licensed physicians. The Trustees shall not be under any duty to institute any inquiry into a person's possible incapacity or into the possible termination of a previously established incapacity.

Section 2.04. - Use of Trust Principal.

During the joint lives of Trustors Trustees may at any time, in the Trustees' sole discretion, pay to or apply for the benefit of Trustors, or either of them, such amounts from the principal of the Trust Estate as the Trustees may in the Trustees' sole discretion from time to time deem necessary or advisable for the care, maintenance or support of Trustors, regardless of whether net income from the Trust Estate is sufficient therefor. Included within the definition of "care, support and maintenance of Trustors" is the duty to maintain Trustors in the manner of living to which they are accustomed upon the date hereof.

Section 2.05. - Residence.

If the Trust Estate at any time includes the residence in which Trustors, or either of them, are living, the Trustor or Trustors living in such residence shall have possession and full management of it and have the right to occupy it, rent free.

ARTICLE THREE

Section 3.01. - Upon Death of a Trustor.

Upon the death of Trustor Dale A. VonSteen, it is the intent of Trustors that the life insurance proceeds payable under Northwestern Mutual Life Insurance Policy 9914663 which insures the life of Dale A. VonSteen be paid fifty percent (50%) to Trustor Joan G. VonSteen if she is then living, and if not, that said fifty percent be distributed equally, share and share alike, to the issue of Joan G. VonSteen and if any are then deceased the share that would have been distributed to such deceased issue shall be distributed in equal shares, share and share alike, to the then living issue of such deceased issue of Joan G. VonSteen, and that the other fifty percent (50%) of said life insurance proceeds be distributed to Dale A. VonSteen's daughter Keri and if she is then deceased, said share shall be distributed equally, share and share alike, to the then living issue of said Trustor's daughter Keri and if Keri is then deceased and has no then living issue said fifty percent which would have otherwise been distributed to Keri had she been then living shall be distributed in the same manner as the fifty percent which is distributable to Joan G. VonSteen. If Trustor's daughter Keri cannot be located within one year after the death of Dale A. VonSteen by said insurance company then it shall thereafter be conclusively presumed that Trustor's said daughter Keri predeceased Trustor without issue whereupon all of the proceeds of said life insurance policy shall be distributed in the same manner as the share thereof which is distributable to Joan G. VonSteen.

If at the death of Dale A. VonSteen there exist any funds in that certain account known as a variable deferred annuity which is in existence at the date of execution hereof with Franklin Valuemark, Contract No. DA154162 26616 issued February 9, 1993 it is the intent of Trustors that fifty percent (50%) of said funds in said account be distributed to Joan G. VonSteen if she is then living, and if not, then said fifty percent be distributed in the same manner as the fifty percent of the aforementioned Northwestern Mutual Life Insurance proceeds are to be distributed in event Joan G. VonSteen does not survive Dale A. VonSteen and that the other fifty percent (50%) thereof shall be distributed to Dale A. VonSteen's former wife Verna and if she is then deceased the fifty percent that would have been distributed to Verna had she been then living shall be distributed to Dale A. VonSteen's daughter Keri and if she is then deceased and is survived by then living issue said fifty percent shall be distributed equally, share and share alike, to said then living issue of Keri and if Keri cannot be located within one year after the death of Dale A. VonSteen then it shall thereafter be conclusively presumed that Keri predeceased Dale A. VonSteen without issue in which event, if Verna is also deceased, the share that would have been distributed to Verna had she been then living shall be distributed to the same person or persons as are entitled to receive the fifty percent thereof which is distributable to Joan G. VonSteen if she survives Dale A. VonSteen.

It is Trustors' further intent that upon the death of Dale A. VonSteen his said daughter Keri shall have the right to take possession of and receive distribution of those items described on attached Schedule B except that if Keri fails to survive Dale A. VonSteen said right to take possession and receive distribution of said items shall lapse and thereafter be deemed null

and void and if Keri cannot be located within one year after the death of Dale A. VonSteen then Keri shall be deemed conclusively presumed to have predeceased Dale A. VonSteen.

Upon the death of Joan G. VonSteen the assets listed on Schedule C which is attached hereto and by reference made a part hereof shall be distributed in equal shares, share and share alike, to the issue of Joan G. VonSteen and if any are then deceased then the share that would have been distributed to such deceased had he or she been then living shall be distributed in equal shares, share and share alike, to the then living issue of such deceased and if none said share shall be distributed as if such deceased issue of Joan G. VonSteen had not been born. One of the assets to be distributed to the issue of Joan G. VonSteen is agricultural land located in Ada County, Idaho, the size of which at execution hereof is 40 acres and which is located in Section 19, Township 4 North, Range 1 West of the Boise Meridian. Trustors intend that if Richard Romer, who is one of Joan G. VonSteen's issue, is then living and desires to acquire full title to said agricultural real property, that he have the following rights: (i) Within six months following the death of Joan G. VonSteen he shall deliver written notice to all issue of Joan G. VonSteen and all living issue of a deceased issue of Joan G. VonSteen stating his desire to acquire full title to said agricultural property and stating his belief as to the fair market value and enclosing a copy of a formal appraisal of said real property by a person or entity actively engaged in the business of appraising real property in Ada County, Idaho; (ii) if any person who is required to receive such notice disputes Richard's contention concerning the fair market value of said property then within thirty (30) days following receipt of such notice such person must give written notice to Richard and to all persons entitled hereunder to receive notice from Richard as aforesaid of his desire to acquire full title to said agricultural property which notice shall state the name of the appraiser selected by all of the persons disputing Richard's contention concerning fair market value whereupon the two appraisers shall designate a third appraiser and all appraisers must then be actively engaged in the business of appraising real property in Ada County, Idaho, and the three appraisers shall then determine the fair market value of said property and if they are unable to agree, then if two of said appraisers agree, the decision of said two shall be binding upon all of the parties and if none of the appraisers can agree with each other, then the three values shall be added and divided by three and the resulting sum shall be deemed the fair market value of said property; (iii) said three appraisers shall complete their appraisal within ninety (90) days following the selection of the third appraiser and if any appraiser fails to so do then any interested person may file suit in a court of competent jurisdiction to have said appraiser removed in which event said appraiser shall be removed and replaced with a substitute appraiser appointed by the Court whereupon the fair market value of said property shall be ascertained as hereinbefore described and said appraisers shall give written notice of the fair market value of said property to Richard and to each person entitled to receive notice from Richard of his desire to acquire title to said property as hereinabove described; (iv) within ninety (90) days following the giving of said notice of the fair market value of said property by said appraisers to all persons entitled to receipt thereof, all persons who desire to acquire title to said property shall give written notice thereof to Richard and to each person who is entitled to receive notice from Richard of his desire to acquire title to said property; (v) if after determination of the fair market value of said property Richard decides not to acquire full title thereto he shall so notify every person who is to receive notice of his desire to acquire title to said property hereunder; (vi) if no one desires to acquire title to said property after determination

of the fair market value then the Trustees shall distribute title equally to those persons entitled to receive distribution of said property as hereinabove provided; (vii) if more than one person desires to acquire title to said property after the fair market value thereof has been determined then the Trustees shall notify all interested persons of the time and date when sealed bids for said property will be opened by the Trustees and said property shall be sold to the highest cash bidder, which bid must be paid within ten (10) days thereafter, and the proceeds distributed in the same manner as hereinabove described in event there are no persons desiring to acquire full title to said property; (viii) if no one except Richard desires to acquire full title to said agricultural property then Richard shall pay said fair market value to the Trustees within ninety (90) days after determination of the fair market value whereupon title thereto shall be conveyed to Richard and said proceeds shall be distributed in the same manner as hereinabove described in the event there are no persons desiring to acquire full title to said property. The rights granted Richard in this paragraph are to lapse and become null and void if Richard predeceases Joan G. VonSteen. If a person entitled to receive an ownership interest in the cabin, which is property described on attached Exhibit C and located in Valley County, Idaho, desires to acquire full title thereto, the same procedure for determining to whom title will be distributed to said agricultural property in Ada County, Idaho, shall be followed except that the appraisers must be actively engaged in the business of appraising property in Valley County, Idaho or actively engaged in the business of appraising property elsewhere in Idaho if such person represents that he or she is acquainted with the values of property located in Valley County, Idaho sufficiently to form an opinion as to the fair market value thereof. If all persons entitled to receive distribution of the property listed on Schedule C agree in a writing delivered to the Trustees to a distribution thereof in a manner different from that stated herein, the Trustees shall comply therewith and make distribution of said property in accordance therewith.

Each person who receives distribution from the Trust or who receives proceeds from life insurance policies insuring the life of a deceased Trustor shall pay a proportionate share of any federal estate tax or state transfer (inheritance) tax which becomes payable because of the death of a Trustor and in determining said proportionate share, property which is not taxed, such as property subject to a marital exemption, shall not be included in the calculation and all deductible expenses shall be proportionately allocated among the taxable property.

Section 3.02. - Last Expenses.

On the death of either Trustor, the Trustees shall pay the expenses of the deceased Trustor's last illness, funeral and burial expenses together with the Trust's proportionate share of any inheritance, estate or death tax that may be due by reason of the Trustor's death.

ARTICLE FOUR

Section 4.01. - Death of Surviving Trustor.

On the death of the Trustor last to die, and except for the property which is distributed under the terms of some other provision hereof (such as, for example, property

distributed under Article Three hereof), the remaining principal and undistributed income of the both of said trusts shall be distributed one-fourth to each of Joan G. VonSteen's issue and one-fourth shall be distributed to Dale A. VonSteen's daughter Keri and if either distributee is then deceased the share that would have been distributed to such deceased distributee shall be distributed in equal shares, share and share alike, to the then living issue of such deceased distributee, and if none, and if the deceased distributee is an issue of Joan G. VonSteen then the share of such deceased distributee shall be added fifty percent (50%) each to the distributions to Joan G. VonSteen's remaining two issue to be distributed to such issue, or if deceased, to the then living issue of such deceased issue, and if the deceased distributee is Dale A. VonSteen's daughter Keri and she has no then living issue, said share shall be distributed in the same manner as the shares which are to be distributed to the issue of Joan G. VonSteen, whereupon this trust shall terminate.

ARTICLE FIVE

Section 5.01. - Trustee Powers.

The Trustees shall have all powers conferred upon a Trustee by the laws of the State of Idaho for the administration of the Trust Estate including those specified in the Idaho Uniform Trustees Powers Act. If any property is distributed outright under the provisions of this instrument to a person who is a minor, distribution may be made under the Idaho Gifts to Minors Act; any Trustee acting under this instrument may name a custodian and distribute the property to the custodian.

Section 5.02.

No interest in the principal or income of any trust created under this instrument shall be anticipated, assigned or encumbered or subject to any creditors claim or to legal process prior to its actual receipt by the beneficiary.

Section 5.03. - Additional Trustees Powers.

To carry out the purpose of the trust created herein and to carry out the purpose of any trust created under this instrument, and subject to any limitations stated elsewhere in this instrument, the Trustees are vested with the following powers with respect to the Trust Estate or any part of it, in addition to those powers now or hereafter conferred by law or by other provisions contained herein:

- (a) The Trustee is authorized to retain in the trust, for such time as said Trustee may deem advisable, any property received by him hereunder, including shares of the Trustee's own stock if a corporate trustee, and to continue and operate any business which the Trustee may receive hereunder so long as in his absolute discretion the Trustee may deem it advisable to do so.

- (b) The Trustee shall have the power with respect to the property of the trust estate or any part thereof, and upon such terms and in such manner as the trustee may deem advisable, to sell, convey, exchange, convert, improve, repair, manage and control; to lease for terms within or beyond the term of this trust, and for any purpose; to borrow money for any trust purpose, and to encumber or hypothecate by mortgage, deed of trust, pledge or otherwise; to carry insurance of such kinds and in such amounts as the Trustee may deem advisable, at the expense of the trust; and with respect to securities held in the trust, to vote, give proxies, and pay assessments or other charges, to participate in foreclosures, reorganizations, consolidations, mergers and liquidations, and incident thereto to deposit securities with and transfer title to any protective or other committee upon such terms as the Trustee may deem advisable, and to exercise or sell stock subscriptions or conversion rights; and the Trustee shall have such additional powers as may now or hereafter be conferred upon a trustee by law or may be necessary to enable the Trustee to administer this trust in accordance with the provisions of this will, subject only to any limitations thereof that may be provided for herein.
- (c) The Trustee is authorized to loan or advance the Trustee's own funds to the trust for any purpose thereof at the then current rate of interest and any such loan or advance, together with interest, shall be a first lien against the trust estate and shall be repaid therefrom.
- (d) The Trustee may hold securities or other property in this trust in the Trustee's name as Trustee hereunder.
- (e) The Trustee shall have the power with respect to property in the trust estate or any part thereof and upon such terms and in such manner as the Trustee may deem advisable, to invest and reinvest the trust funds in every kind, and type of property, real and personal, or mixed and every kind of investment, specifically including, but not by way of limitation, corporate obligations of every kind, stocks, preferred or common, shares of investment trust, investment companies, and mutual funds, and mortgage participations which men of prudence, discretion and intelligence acquire for their own account.
- (f) The Trustee shall have full power and authority to determine in the Trustee's absolute discretion, which shall constitute principal of the trust estate, gross income therefrom and net income distributable under the terms of this trust, except as herein otherwise specifically provided, and the determination of the Trustee with respect to all such matters shall be conclusive upon all persons howsoever interested in this trust.
- (g) In any case in which the Trustee is required, pursuant to the trust, to divide any trust property into parts or shares for the purpose of distribution, or otherwise, the Trustee is authorized in the Trustee's absolute discretion, to

make the division and distribution in kind including undivided interests in any property, or partially in kind and partially in money, and for this purpose to make such sales of the trust property as the Trustee may deem necessary on such terms and conditions as the Trustee shall see fit.

- (h) All taxes, assessments, fees, charges and other expenses incurred by the Trustee in the administration or protection of this trust, including compensation allowed to the Trustee for the Trustee's services hereunder, shall be a charge upon the trust estate and shall be paid by the Trustee in full out of the principal or in full out of the income of the trust estate, or partially out of each of them in such manner and proportions as the Trustee in the Trustee's absolute discretion may deem advisable, prior to final distribution of the trust property; and the determination of the Trustee with respect to all such matters shall be conclusive upon all persons howsoever interested in this trust. The Trustee shall be entitled to compensation for services performed in administering this trust and such compensation shall be that currently charged by financial institutions for trust services in the community in which Trustee may from time to time reside or be located.

Section 5.04. - Manner of Holding Title.

The Trustee may hold securities or other property held by Trustee in trust pursuant to this Agreement in Trustee's name as Trustee, in Trustee's own name without a designation showing it to be Trustee, in the name of Trustee's nominee, or the Trustee may hold such securities unregistered, in such condition that ownership will pass by delivery.

Section 5.05. - Trustors' Residence.

After the death of the first Trustor, the Trustee is authorized to retain in any trust or trust for the personal use of the surviving Trustor, any property occupied by the Trustors as their principal place of residence at the time of death of the first Trustor to die, for so long as the surviving Trustor may desire to occupy the residential property; during such retention, the Trustee shall pay, from either the income or principal of the trusts as the Trustee may deem in the best interests of such trusts and their beneficiaries, all taxes and assessments levied or assessed against such property, and all costs of keeping such property properly insured, maintained and repaired. The surviving Trustor shall not be obligated for the payment of rent. On written request of the surviving Trustor, the Trustee may sell such property and replace it with other property, to be retained in trust in the same manner as the replaced residence property, suitable in the Trustee's judgment as a residence for the surviving Trustor.

ARTICLE SIX

Section 6.01. - Direction to Minimize Taxes.

In the administration of the trust hereunder, its fiduciaries shall exercise all tax related elections, options, and choices which they have in such manner as they in their sole but reasonable judgment (where appropriate, receiving advice of tax counsel), believe will achieve the overall minimum in total combined present and reasonably anticipated (but appropriate discounted) future administrative expenses and taxes of all kinds, upon not only such trust, but also its beneficiaries, the other trusts hereunder and their beneficiaries and Trustor's probate estate. Without limitation on the generality of the foregoing direction (which shall to that extent supersede the usual fiduciary duty of impartiality), such fiduciaries shall not be accountable to any person interested in any trust or in Trustor's estate for the manner in which they shall carry out this direction to minimize overall taxes and expense (including any decision they may make not to incur the expense of detailed analysis of alternative choices) and, even though their decisions in this regard may result in increased tax or decreased distribution to the trust, to the estate, or to one or more beneficiaries, there shall in no event be any compensation readjustments or reimbursements between the trust hereunder or any of the trust or estate accounts or beneficiaries by reason of the manner in which the fiduciaries thus carry out said direction.

ARTICLE SEVEN

Section 7.01. - Trustees.

The Trustees, as hereinabove stated, are Dale A. VonSteen and Joan G. VonSteen. If neither of them are able to act as Trustees then the Trustee shall be Richard Romer. There shall be two Trustees of the VonSteen Irrevocable Trust which shall be, if each is available, the surviving Trustor and Richard Romer.

ARTICLE EIGHT

Section 8.01. - Catastrophic Health Care Provision.

In the event one of the Trustors should suffer from an illness the nature of which may require prolonged or extensive medical care, the expenses of which could serve to ultimately deplete the Trust Estate, the Trustee may, at his or her sole discretion, divide the Trust Assets into to separate funds, known as Fund A and Fund B.

Fund A shall be considered to be the separate property of the well spouse while Fund B shall become irrevocable and shall be considered to be the separate property of the ill spouse. Property allocated to either fund may be an asset or portion thereof which the Trustee may, at his or her sole discretion, deem advisable to create equal shares or as equal shares as is possible considering the nature of the assets so assigned.

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Any or all of Fund B may be depleted by the Trustee for the care and maintenance and well-being of the ill spouse. The Trustee shall have the power to pledge, hypothecate, assign, sell, transfer and convey any or all of Fund B for the above-mentioned purposes, thereby isolating Fund A from the creditors of the ill spouse.

ARTICLE NINE **MISCELLANEOUS**

Section 9.01. - Receipt of Property.

The Trustees acknowledge receipt from the Trustors of all the property described in Schedule "A" and accept the trust hereby created.

Section 9.02. - Additional Property.

The Trustors, or any other person, may from time to time transfer to or deposit with the Trustees additional property, assets, or life insurance policies, and may transfer, bequeath or devise by will other property to the Trustees. Such additional property, assets, or policies so transferred and delivered to the Trustees shall, upon written acceptance thereof by the Trustees, constitute a part of the trust estate and shall be held, managed and distributed as provided herein.

Section 9.03. - Compensation of Trustees.

The Trustees shall be entitled to receive reasonable compensation for services actually performed and to reimbursement for reasonable expenses properly incurred.

Section 9.04. - Principal and Income Allocation.

Except as otherwise specifically provided in this agreement, the determination of all matters with respect to what is principal and income of the trust estate and the apportionment and the allocation of receipts and expenses shall be governed by the provisions of the Idaho Uniform Principal and Income Act, being Chapter 10, Title 68, Idaho Code, as it now exists or may hereafter be amended. Any such matter not provided for in this agreement or in the Uniform Principal and Income Act shall be determined by the Trustees in their sole discretion.

Section 9.05. - Governing Law.

This instrument shall be construed and administered in accordance with the laws of Idaho.

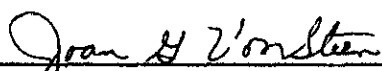
Section 9.06. - Binding Effect.

This instrument shall bind the respective heirs, personal Representatives and assigns of the Trustors and the Trustees.

IN WITNESS WHEREOF the parties have executed this Agreement the day and year first above written.

TRUSTORS:


Dale A. VonSteen


Joan G. VonSteen

TRUSTEES:


Dale A. VonSteen


Joan G. VonSteen

SCHEDULE A

to

THE DALE A. VONSTEEN AND JOAN G. VONSTEEN REVOCABLE LIVING TRUST

PROPERTY LIST:

1. Cascade Cabin: Real property located in Valley County, Idaho, more particularly described as follows:

Lots 96 and 99, Gratton-Barnard Subdivision According to the official plat thereof on file with the County Recorder of Valley County, Idaho, together with State of Idaho License and Certificate of Water Right No. 31418 and the water right granted thereunder for domestic water use, point of diversion being from Campbell or Robbins Creek, Valley County, Idaho, located in the SE $\frac{1}{4}$ SE $\frac{1}{4}$, Section 33, T.14N., R.3E., Boise Meridian.

2. Ada County Agricultural Property: Real property located in Ada County, Idaho, more particularly described as follows:

Lot 2 of Section 19, Township 4 North, Range 1 West of the Boise Meridian, in Ada County, Idaho;

Also the South 3.91 acres of Lot 3 in said Section 19, Township 4 North, Range 1 West of the Boise Meridian, in Ada County, Idaho, particularly bounded and described as follows, to-wit:

Commencing on the Half Section line, 30 links East of the Quarter Section corner on the West side of Section 19, said Township and Range; thence running North 89°47' East, a distance of 9.25 chains to a point; thence North 0°56' West, a distance of 4.20 chains to a point; thence South 71°34' West, a distance of 6.70 chains to a point; thence South 85°05' West, a distance of 2.83 chains to a point; thence South a distance of 1.87 chains to the place of beginning; ALSO COMMENCING at a point 9.55 chains East of the Quarter Section corner on the West side of Section 19, said Township and Range as aforesaid, and running North 89°47' East, a distance of 3.96 chains to a point; thence North 0°03' West, a distance of 1.66 chains to a point; thence North 51°18' West, a distance of 2.75 chains to a point; thence North 65°44' West, a distance of 2.01 chains to a point;

thence South 0°56' East, a distance of 4.20 chains to the place of beginning, all in Ada County, Idaho, said two parcels of land containing 3.91 acres, TOGETHER with all water, water rights, ditches and rights of way for ditches used in connection therewith, subject to a life estate in Ruby V. Harrold which includes the rents, issues and profits therefrom during her life.

3. Oil and Gas Lease: All of the parties' right, title and interest in and to that certain oil and gas lease whereunder Spangler Research and Leasing, Inc. is Lessee and Trustor Joan G. VonSteen is assignee from the Lessor to the following described real property located in Ada County, State of Idaho, to-wit:

Lot 2 and the South 3.91 acres of Lot 3 in Section 19, T.4N., R.1W., particularly bounded and described as follows:

Commencing on the Half Section line, 30 links East of the ¼ Section corner on the West side of Section 19; thence running North 89°47' East, a distance of 9.25 chains to a point; thence North 0°56' West, a distance of 4.20 chains to a point; thence South 71°34' West, a distance of 6.70 chains to a point; thence South 85°05' West, a distance of 2.83 chains to a point; thence South a distance of 1.87 chains to the place of beginning; ALSO Commencing at a point 9.55 chains East of the ¼ Section corner on the West side of Section 19, said Township and Range as aforesaid, and running North 89°47' East, a distance of 3.96 chains to a point; thence North 0°03' West, a distance of 1.66 chains to a point; thence North 51°18' West, a distance of 2.75 chains to a point; thence North 65°44' West, a distance of 2.01 chains to a point; thence South 0°56' East, a distance of 4.20 chains to the place of beginning, said two parcels of land containing 3.91 acres.

4. Residence: Real property located in Ada County, Idaho, more particularly described as follows:

Lot 25 in Block 1 of Belmont Park Subdivision No. 2 according to the official plat thereof filed in Book 57 of Plats at Page 5312 and 5313, official records of Ada County, Idaho.

5. The following accounts at financial institutions and all funds and securities therein:

AETNA Life Insurance Annuity Policy No. VC3929, Certificate No. 519 42 65363929;

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VanKampen American Capital Account No. 660365864;

Guardian Asset Allocation Fund Account No. 14403;

Prudential Plus Annuity Policy No. AEY-075397-37, Account No. 99 666 209;

Concerning life insurance on the lives of either of Trustors, it is Trustors' intent that the persons designated as beneficiaries be the recipients of the life insurance proceeds except that if Dale A. VonSteen's daughter Keri is a beneficiary and cannot be located within one year following the death of Dale A. VonSteen then it is Trustors' intent that the designation of Keri as a beneficiary lapse and become null and void and have no effect thereafter if the insurance company issuing such policy recognizes this Schedule A as a modification of such beneficiary designation in the event Trustors fail to so notify the insurance companies insuring their life under policies designating Keri as a beneficiary or contingent beneficiary.

6. Trustors' right, title and interest in and to all other accounts at financial institutions which may not be specifically itemized herein, including West One Checking Account, Idaho Central Credit Union Account, First Security Account and each and every other account at a financial institution in which Trustors own an interest, together with the funds and securities in such accounts.

7. Pinnacle Motor Home.

8. Trustors' interest in the lease under which they have leased 1996 Explorer.

9. 1981 Honda Accord.

10. 1989 Nissan Pickup.

11. Trustors' right, title and interest in and to funds to be paid to Trustors because of their employment and retirement therefrom except such death proceeds as are payable to a beneficiary designated as such with the entity making payment of Trustors' pension or retirement income.

12. All of Trustors' right, title and interest in and to each and every other item of real and personal property, wheresoever situate, whether or not specifically designated herein, including, but not limited to, household furniture, appliances, kitchen utensils, tools, silverware, office equipment, computers, sporting goods, guns, diamond rings, Wurlitzer piano, organ, mantle clock, lawn mower, table saw, Micron computer, HP Printer, contents of safe deposit boxes held in the name of Trustors or either of them, duck stamps, together with each and every other item listed on attached Schedules B and C which are not otherwise listed herein. Notwithstanding any other term or condition contained in this Schedule or in the Trust Agreement to which it is attached, upon the death of Joan G. VonSteen the \$10,000.00 debt owed

her by her daughter Lisa shall be distributed to Lisa and added to the calculation of the distribution provided in said Trust Agreement upon event of death of Joan G. VonSteen.

SCHEDULE B

to

THE DALE A. VONSTEEN AND JOAN G. VONSTEEN REVOCABLE LIVING TRUST

The following items, all of which were owned by Dale A. VonSteen prior to his marriage to Joan G. VonSteen as follows:

- Mother VonSteen's oak rocking chair and loveseat
- Stereo and components
- Sterling silver pieces
- Silver plated silverware
- Blue china set
- Oak table and chairs (which is now located at the Cascade cabin)
- Desk
- Duck collection which includes two sets of stamps and prints
- Clock owned by Keri's brother Scott prior to his death

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JUL 15 2004

SCHEDULE C

to

THE DALE A. VONSTEEN AND JOAN G. VONSTEEN REVOCABLE LIVING TRUST

The following items, all of which were owned by Joan G. VonSteen prior to her marriage to Dale A. VonSteen as follows:

1. \$10,000.00 debt owed to Joan G. VonSteen by her daughter Lisa which shall be distributed to Lisa and counted as part of the property she receives.

2. Cascade Cabin: Real property located in Valley County, Idaho, more particularly described as follows:

Lots 96 and 99, Gratton-Barnard Subdivision According to the official plat thereof on file with the County Recorder of Valley County, Idaho, together with State of Idaho License and Certificate of Water Right No. 31418 and the water right granted thereunder for domestic water use, point of diversion being from Campbell or Robbins Creek, Valley County, Idaho, located in the SE $\frac{1}{4}$ SE $\frac{1}{4}$, Section 33, T.14N., R.3E., Boise Meridian.

3. Ada County Agricultural Property: Real property located in Ada County, Idaho, more particularly described as follows:

Lot 2 of Section 19, Township 4 North, Range 1 West of the Boise Meridian, in Ada County, Idaho;

Also the South 3.91 acres of Lot 3 in said Section 19, Township 4 North, Range 1 West of the Boise Meridian, in Ada County, Idaho, particularly bounded and described as follows, to-wit:

Commencing on the Half Section line, 30 links East of the Quarter Section corner on the West side of Section 19, said Township and Range; thence running North 89°47' East, a distance of 9.25 chains to a point; thence North 0°56' West, a distance of 4.20 chains to a point; thence South 71°34' West, a distance of 6.70 chains to a point; thence South 85°05' West, a distance of 2.83 chains to a point; thence South a distance of 1.87 chains to the place of beginning; ALSO COMMENCING at a point 9.55 chains East of the Quarter Section corner on the West side of Section 19, said Township and Range as aforesaid, and running North 89°47' East, a

distance of 3.96 chains to a point; thence North $0^{\circ}03'$ West, a distance of 1.66 chains to a point; thence North $51^{\circ}18'$ West, a distance of 2.75 chains to a point; thence North $65^{\circ}44'$ West, a distance of 2.01 chains to a point; thence South $0^{\circ}56'$ East, a distance of 4.20 chains to the place of beginning, all in Ada County, Idaho, said two parcels of land containing 3.91 acres, TOGETHER with all water, water rights, ditches and rights of way for ditches used in connection therewith, subject to a life estate in Ruby V. Harrold which includes the rents, issues and profits therefrom during her life.

FIRST AMENDMENT TO
THE VONSTEEN REVOCABLE LIVING TRUST

The undersigned are Trustors of The VonSteen Revocable Living Trust dated April 1, 1996 and, in Section 1.01 thereof, reserve the right to amend the Trust Agreement for said trust. The undersigned do hereby amend said Trust Agreement as follows:

1. The undersigned do hereby amend Section 1.07 of Article I to read as follows:

"ARTICLE ONE

Section 1.01—Irrevocability and Name.

Upon the death of either Trustor this Trust shall become two Trusts, the terms and conditions of which shall be identical to this Trust except as otherwise herein provided and, except as otherwise herein provided, the Trust assets of this Trust shall be divided into two equal shares and one share shall be distributed to each of said Trusts, one such Trust to be irrevocable and the other to be revocable and subject to amendment by the surviving Trustor. The name of the revocable Trust shall be The VonSteen Survivor Revocable Trust and the name of the irrevocable Trust shall be The VonSteen Irrevocable Trust. If Joan G. VonSteen is the surviving Trustor, the assets of The VonSteen Survivor Revocable Trust shall include such of those assets as are described on Exhibit C which is attached to The VonSteen Revocable Living Trust dated April 1, 1996, as are still in existence, the debt listed thereon as owed by Lisa having been forgiven. If Dale A. VonSteen is the surviving Trustor, the assets of The VonSteen Survivor Revocable Trust shall include such of those assets as are described on Exhibit B which is attached to The VonSteen Revocable Living Trust dated April 1, 1996, as are then in existence. Section 1.06 entitled "Revocability" shall not be part of The VonSteen Irrevocable Trust but shall be part of The VonSteen Survivor Revocable Trust. While both Trustors are alive the name of this Trust shall be The VonSteen Revocable Living Trust."

2. The undersigned do hereby amend Article III to read as follows:

"ARTICLE THREE

Section 3.01. - Upon Death of a Trustor.

If Trustor Joan G. VonSteen fails to survive Trustor Dale A. VonSteen, then upon the death of Trustor Dale A. VonSteen the life insurance proceeds paid to the trust

JUL 15 2004

pursuant to the Northwestern Mutual Life Insurance Policy 9914663, which insures the life of Dale A. VonSteen, shall be distributed by the trust upon receipt to Dale A. VonSteen's daughter Keri and if she is then deceased to the then living issue of Dale A. VonSteen's said daughter Keri equally, share and share alike, and if none then to the issue of Trustor Joan G. VonSteen equally, share and share alike, and if either is then deceased the share that would have been distributed to such deceased had he or she been then living shall be distributed equally, share and share alike, to the then living issue of such deceased and if none then said share shall be distributed as if said deceased issue of Joan G. VonSteen had not been born. If Dale A. VonSteen's daughter Keri cannot be located within one year after the death of Dale A. VonSteen by the Trustee and if her death cannot be confirmed within said year and if she is deceased, no then living issue of said daughter can be located within said year, then it shall thereafter be conclusively presumed that Dale A. VonSteen's said daughter Keri predeceased Dale A. VonSteen without issue whereupon all of the proceeds received from said life insurance policy shall be distributed as hereinabove provided in such event.

Upon the death of Dale A. VonSteen the trust shall distribute the items described on Schedule B which is attached to the Trust Agreement executed April 1, 1996 to Dale A. VonSteen's daughter Keri except that if Keri predeceases Dale A. VonSteen or if the Trustee cannot locate her within one year after the death of Dale A. VonSteen, then Dale A. VonSteen's said daughter Keri shall not be entitled to receive distribution of said items and they shall be held, administered and distributed in accordance with the terms and provisions of Section 3.03 hereof.

Upon the death of Joan G. VonSteen the assets listed on Schedule C which is attached to the Trust Agreement executed April 1, 1996, excluding the \$10,000 debt owed by Joan G. VonSteen's daughter Lisa referred to in Paragraph 1 of said Schedule C, which debt has been forgiven by Trustors and the trust, shall be distributed in equal shares, share and share alike, to the issue of Joan G. VonSteen and if any are then deceased then the share that would have been distributed to such deceased had he or she been then living shall be distributed in equal shares, share and share alike, to the then living issue of such deceased, and if none, said share shall be distributed as if such deceased issue of Joan G. VonSteen had not been born. However, notwithstanding any term or provision contained herein to the contrary, if one or more issue of Joan G. VonSteen informs the Trustee in writing that such issue desires to purchase either or both of the assets listed on said Schedule C, which assets are the Cascade cabin described in Paragraph 2 of Schedule C and the Ada County agricultural property described in Paragraph 3 of Schedule C, then the following procedure shall be followed by the Trustee: (i) Within one hundred and eighty (180) days following the death of Joan G. VonSteen the person or persons desiring to purchase either or both of said assets shall deliver written notice to all issue of Joan G. VonSteen and all living issue of a deceased issue of Joan G. VonSteen stating his or her desire to acquire title to either or both of said assets and a copy of said notice shall be delivered to the Trustee; (ii) the Trustee shall secure a formal appraisal of the asset or assets mentioned in said notice from a person or entity actively engaged in the business of appraising real property; (iii) a copy of said

appraisal shall be delivered to each of Joan G. VonSteen's living issue and to the then living issue of a deceased issue of Joan G. VonSteen upon receipt by the Trustee; (iv) within ninety (90) days after delivery of said appraisal report to the persons entitled thereto the person desiring to purchase said asset shall pay to the trust the amount of said appraisal whereupon the trust shall distribute title to said asset to such person and if there are more than one person who have given the required notice hereunder then upon delivery of the copy of the appraisal to the persons entitled thereto the Trustee shall in writing advise the persons who have given said notice that at a fixed time and place to be no later than ninety (90) days following the delivery of said appraisal to the persons entitled thereto that the Trustee will meet with the persons desiring to purchase said asset and will sell said asset to the highest bidder at said time and place with the understanding that the full purchase price therefor shall be paid within five (5) days thereafter and upon payment of said purchase price the trust shall distribute title to said asset to the purchaser thereof. If no person gives written notice hereunder that he or she desires to purchase one or both of said assets within the time provided hereunder, then thereafter the Trustee shall sell said assets and shall distribute the proceeds received from the sale thereof in equal shares, share and share alike, to the issue of Joan G. VonSteen and if any are then deceased the share that would have been distributed to such deceased had he or she been then living shall be distributed in equal shares, share and share alike, to the then living issue of such deceased issue of Joan G. VonSteen, and if none, then said share shall be distributed as if said deceased issue of Joan G. VonSteen had never been born. However, notwithstanding any term or condition contained herein to the contrary, if the Ada County agricultural property described in Paragraph 3 of Schedule C has not been sold hereunder to an issue of Joan G. VonSteen, then the brother of Joan G. VonSteen, whose name is Max Harrold, if he is then living, shall be informed that he has the right to purchase said property for an amount to be set by the Trustee which amount shall be no more than the amount for which the Trustee is willing to sell to any willing buyer which right must be exercised by Max Harrold within ninety (90) days thereafter which right shall be deemed exercised only upon payment of the full purchase price to the trust within said ninety days, said notice to Max Harrold to be given upon the expiration of the time during which an issue of Joan G. VonSteen has the right to give notice of intent to purchase said asset as above described. If Max Harrold fails to purchase said property within said ninety days then the Trustee shall have the unrestricted right to sell said asset to such person upon such terms as the Trustee deems proper. If Max Harrold is not living at the time the Trustee is to give him notice hereunder as hereinabove provided, then the Trustee shall have the right to sell said Ada County agricultural property to such person upon such terms and for such price as the Trustee deems proper and the right given hereunder to Max Harrold to purchase said property shall not belong to the estate of Max Harrold or to any other person. The Trustee may deduct from the sums to be distributed hereunder the amount of taxes which will be payable by the trust by reason of receipt of said amounts together with all of Trustee's costs incidental to the cost of disposing of said assets including appraisal fees and sales closing costs and such other sums as the Trustee determines in the exercise of the Trustee's sole discretion to be related to the management or disposition of said assets.

Each person who receives distribution from the trust shall pay a proportionate share of any federal estate tax or estate transfer (inheritance) tax which becomes payable because of the death of a Trustor and all deductible expenses shall be proportionately allocated among the persons required hereunder to pay such taxes.

In making distributions under this Section 3.01 the trust may deduct from the sums to be distributed any portion thereof the amount of any federal or state tax, including income, estate and inheritance tax, which will be payable by the trust by reason of the receipt by the trust of said funds prior to making distribution thereof hereunder.

Section 3.02. - Last Expenses.

On the death of either Trustor, the Trustees shall pay the expenses of the deceased Trustor's last illness, funeral and burial expenses together with the Trust's proportionate share of any inheritance, estate or death tax that may be due by reason of the Trustor's death.

Section 3.03. - Survivor Trustor as Beneficiary.

During the lifetime of the surviving Trustor Trustees shall pay to or apply for the benefit of the surviving Trustor such amounts from the principal of the Trust estate and the income as the Trustee deems necessary or advisable for the care, maintenance or support of the surviving Trustor and principal may be used therefore regardless of whether net income from the Trust estate is sufficient therefore. Included within the definition of "care, support and maintenance of the surviving Trustor" is the duty to maintain the surviving Trustor in the manner of living to which the surviving Trustor is accustomed."

3. The undersigned do hereby amend Article IV to read as follows:

"ARTICLE IV

Section 4.01. - Death of Surviving Trustor.

Upon the death of both Trustors and after all distributions have been made under Section 3.01 hereof the Trustee shall sell all remaining Trust assets, pay all expenses of the Trust, distribute ten percent (10%) of the remaining Trust assets to Cole Community Church, Boise, Idaho, or its successor and the remaining Trust assets shall be distributed in equal shares, share and share alike, to Dale A. VonSteen's daughter Keri and to the children of Joan G. VonSteen whereupon the Trust shall terminate. If Dale A. VonSteen's daughter Keri is not then living or if the Trust cannot locate her within one year after the death of the last Trustor to die, the share that would have been distributed to Keri had she been then living shall be distributed equally, share and share alike, to the then living issue of Dale A. VonSteen's said daughter Keri and if there are no such then

MICHAEL J. VONSTEEN

living issue of Keri, or if the Trustee cannot locate any such then living issue within one year after the death of the last Trustor to die, then said share shall be distributed equally, share and share alike, to the three children of Joan G. VonSteen. If a child of Joan G. VonSteen is not living at the death of the last Trustor to die, the share that would have been distributed hereunder if such child had been then living shall be distributed equally, share and share alike, to the then living issue of such deceased child and if none, then said share shall be distributed as if such deceased child had not been living."

4. The undersigned amend Article Seven to read as follows:

"ARTICLE SEVEN

Section 7.01. - Trustees.

The Trustees, as hereinabove stated, are Dale A. VonSteen and Joan G. VonSteen. If neither of them are able to act as Trustees then the Trustee shall be Paul Dinwiddie, Boise, Idaho, and if he is unable to act as such then the Trustee shall be Richard Romer."

5. The undersigned amend Article Eight by the addition thereto of the following section 8.02, Trustors' Residence if Skilled or Constant Care is Required:

"Section 8.02. - Trustors' Residence if Skilled or Constant Care is Required.

If either Trustor in the opinion of a physician requires that such Trustor live in a facility where there is either skilled care or constant care available for such Trustor, then it is the desire that the Trustor reside in a facility providing such care and not with a child or grandchild of either Trustor. At present Trustors are insured under an insurance policy providing long term nursing care and home health care and it is the desire of both Trustors not to be a burden or inconvenience to any other person and therefore if the time comes when either Trustor must live in a facility providing either constant care or skilled care, or both, then Trustors desire that they be placed in or admitted to a facility which furnishes such care."

6. Trustors amend Article Nine by the addition thereto of the following Section 9.07, Status of Selected Assets:

MICHAEL J. VONSTEEN

"Section 9.07. - Status of Selected Assets.

Since April 1, 1996 when the Trust Agreement was executed Trustors have acquired a different residence, the legal description of which is Lot 1 in Block 2 of LaPlaya Manner Estates Subdivision according to the official plat thereof filed in Book 70 of Plats at Pages 7187 and 7188, official records of Ada County, Idaho. Said residence is the property of the trust. The trust no longer owns the Franklin Valuemark Contract No. DA15416226616 issued February 9, 1993 nor the accounts at financial institutions specifically listed in Paragraph 5 of Schedule A. The life estate referred to in the legal description contained in Paragraph 2 of Schedule A has terminated. Other changes have been made in the trust assets and, as previously mentioned in this Amendment, the debt listed in Paragraph 1 of Schedule C has been forgiven and is not owed by Joan G. VonSteen's daughter Lisa. It is the desire and intent of the undersigned that all assets, real and personal, wheresoever situate, in which the parties may otherwise own an interest, be owned by the trust and if there are any such assets, the parties hereby transfer and convey title thereto to The VonSteen Revocable Living Trust, dated April 1, 1996, the Trustees of which are Dale A. VonSteen and Joan G. VonSteen."

Except as hereinabove amended, the undersigned confirm the terms and provisions of the said Trust Agreement dated April 1, 1996.

IN WITNESS WHEREOF, the undersigned have executed this Amendment to said Trust Agreement this 26 day of January, 2001.

TRUSTORS:

Dale A. VonSteen

Joan G. VonSteen
Joan G. VonSteen

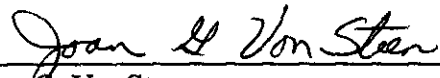
The undersigned, Trustees of the VonSteen Revocable Living Trust, dated April 1, 1996, acknowledge receipt of notice of the foregoing Amendment thereto and consent to the terms and provisions thereof.

Dated: January 26, 2001.

TRUSTEES:



Dale A. VonSteen



Joan G. VonSteen

MIKRO

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA)
) PARTIAL DECREE PURSUANT TO
) I.R.C.P. 54(b) FOR
Case No. 39576)
) Water Right 65-02743

NAME AND ADDRESS: JOAN ROMER
12517 W DEMEYER
BOISE, ID 83704

SOURCE: CAMPBELL CREEK TRIBUTARY: CASCADE RESERVOIR

QUANTITY: 0.02 CFS
1.20 AFY

THE QUANTITY OF WATER UNDER THIS RIGHT SHALL NOT EXCEED 13,000
GALLONS PER DAY.

PRIORITY DATE: 10/03/1963

POINT OF DIVERSION: T14N R03E S33 SESE Within Valley County

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Domestic 1 HOUSE	01-01 TO 12-31	0.02 CFS
			1.20 AFY

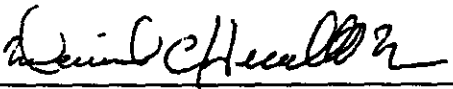
PLACE OF USE: Domestic Within Valley County
T14N R03E S33 SESE

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

THE QUANTITY OF WATER DECREED FOR THIS WATER RIGHT IS NOT A
DETERMINATION OF HISTORICAL BENEFICIAL USE.

RULE 54(b) CERTIFICATE

With respect to the issues determined by the above judgment or order, it is hereby CERTIFIED, in accordance with Rule 54(b), I.R.C.P., that the court has determined that there is no just reason for delay of the entry of a final judgment and that the court has and does hereby direct that the above judgment or order shall be a final judgment upon which execution may issue and an appeal may be taken as provided by the Idaho Appellate Rules.


Daniel C. Hurlbutt, JR.
Presiding Judge
Snake River Basin Adjudication

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SEP 11 1998



State of Idaho

DEPARTMENT OF WATER RESOURCES

1301 North Orchard Street, Boise, ID 83706 - P.O. Box 83720, Boise, ID 83720-0098
Phone: (208) 327-7900 Fax: (208) 327-7866 Web Site: www.idwr.state.id.us

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

May 18, 2004

THE DALE A VONSTEEN &
JOAN G VONSTEEN REVOCABLE LIVING TRUST AGREEMENT
195 E CARMEL DR
MERIDIAN ID 83642-3337

RE: Change of Ownership for Water Right 65-2743

Dear Water Right Holder(s):

The department acknowledges receipt of correspondence changing ownership of the above referenced water right to you. The department has modified its records to reflect the change in ownership and has enclosed a computer-generated report for your records. Also enclosed is a receipt for the \$25.00 filing fee.

Please note that as of July 1, 1996, water right owners are required to report any change of water right ownership and any change of mailing address of the owner of a water right to the department. Notice of the change must be provided to the department within 120 days of the change. Change reporting forms are available from any office of the department.

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

Sincerely,

for Jeff Peppersack, Manager
Water Right Permits Section

JP:klt

Enclosure

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JUL 15 2004



State of Idaho

DEPARTMENT OF WATER RESOURCES

1301 North Orchard Street, Boise, ID 83706 - P.O. Box 83720, Boise, ID 83720-0098
Phone: (208) 327-7900 Fax: (208) 327-7866 Web Site: www.idwr.state.id.us

May 7, 2004

DIRK KEMPTHORNE
Governor

KARL J. DREHER
Director

DALE A VON STEEN
JOAN G VONSTEEN
195 E CARMEL DR
MERIDIAN ID 83642

RE: Change in Ownership for Water Right 65-2743

Dear Mr. & Mrs. Von Steen.

The Department of Water Resources acknowledges receipt of your Notice of Change in Water Right Ownership. Our review of your notice indicates that additional information is required before we can process the change. The information required is indicated below:

☒ **Evidence of Water Right Ownership:** copy of Deed, Title Policy, Contract of Sale, or other legal document indicating your ownership of the property and/or water rights in question

☒ **Legal Description of Property**

Processing of your request cannot be accomplished without appropriate support documentation. Please provide copies of data showing the move from Joan Romer as owner of the water right to the Dale A. & Joan G. Von Steen Revocable Living Trust.

Because the Department cannot process the ownership change without proper documentation we will hold any action on your notice pending their receipt. If we do not receive the necessary information within **30 days** we will return your notice and all attachments and your notice will not be processed.

Please note that water right owners are required to report any change in water right ownership and/or mailing address to the Department within 120 days of the change. Failure to report these changes could result in a \$100 late filing fee. Contact any office of the Department or visit the Department's homepage (<http://www.idwr.state.id.us>) on the Internet to obtain the proper forms and instructions.

If you have any questions regarding this matter, please call Kari Lynn Townsend at 208-327-7941

Sincerely,

E. Justin Aldridge
Technical Review

MICROFILMED

JUL 15 2004

RECEIVED

OCT 30 2000

STATE OF IDAHO
IDAHO DEPARTMENT OF WATER RESOURCES

DEPARTMENT OF WATER RESOURCES

CHANGE IN ADDRESS OF ^{WATER Right} ~~NOTICE OF CLAIM~~

[✓] Water Right Number(s): 65-02743

[✓] Claimant Name(s): JOAN Rumer

[✓] Old Mailing Address: 12517 W. DEMEYER
BOISE ID 83704

[✓] New Mailing Address: JOAN G. Von STEEN
195 E. CARMEL DR.
MERIDIAN ID 83642

Telephone Number: (208) 898-9293

[✓] Signature of Claimant(s): Joan M Von Steen

Date: 10/24/00

* ~~Attorney's license no change in last name.~~

MICROFILMED

SEP 13 2001

Vital Statistics
Statichouse
Boise, Idaho 83720

STATE OF IDAHO

County File No. **80028**

County of ADA

Marriage License

KNOW ALL PERSONS BY THIS CERTIFICATE: That any regularly ordained minister of the Gospel, authorized by the rites and usages of the church or denomination of Christians, Hebrews, or religious body of which said minister is a member, or any judge or magistrate, or competent officer to whom this may come, not knowing of any lawful impediments thereto, is hereby authorized and empowered to solemnize the rites of Matrimony between:

GROOM

AND

BRIDE

1. Full Name DALE ALLYN VON STEEN

9. Full Name JOAN GAIL ROMER

2. Address: BOISE ADA IDAHO
City County State

10. Address: BOISE ADA IDAHO
City County State

3. Age 53 4. Race CAUC 5. Single 6. Widowed 7. Divorced X

11. Age 55 12. Race CAUC 13. Single 14. Widowed X 15. Divorced

8. Birthplace: City BEATRICE State NEBRASKA

16. Maiden Name if previously married HARROLD

DOB: 10/3/36

DOB: 2/20/34

And to certify the same to said parties, or either of them under the signature and seal, of said minister or official capacity, and thereupon is required to deliver the original to the parties so married.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal,

at BOISE ADA County, Idaho,
this 12TH day of DECEMBER, A.D. 1989

JOHN BASTIDA

Record
Deputy

Marriage Certificate

I, Bryan Fischer

Minister of the Gospel

residing in the city of Boise in the County of Ada in the State of Idaho do certify that, in accordance with the authority on me conferred by the above license, did on this 23rd day of December in the year A.D. 19 89 in the city of Boise in the County of Ada in the State of Idaho, solemnize the rites of matrimony between Dale Allyn Von Steen of Boise in the County of Ada of the State of Idaho and Joan Gail Romer of Boise in the County of Ada of the State of Idaho in the presence of Tom Compton and Mary Lou Compton

WITNESS My Hand at the County aforesaid, this 23rd day of December, A.D. 1989

In the presence of:

Officiant's Signature

Mailing Address

and

8775 Ustick Road
Boise, Idaho 83704

MICROFILMED

SEP 19 2001