

MAY 05 2023

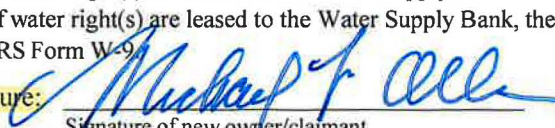
STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

IDWR / NORTH NOTICE OF CHANGE IN WATER RIGHT OWNERSHIP

1. List the numbers of all water rights and/or adjudication claim records to be changed. If you only acquired a portion of the water right or adjudication claim, check "Yes" in the "Split?" column. If the water right is leased to the Water Supply Bank, check "Yes". If you are not sure if the water right is leased to the Water Supply Bank, see #7 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
95-13670	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: ALLEN, RAYMOND A.
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): MICHAEL F. ALLEN and/or CONNIE E. ALLEN
New owner(s) as listed on the conveyance document Name connector ☒ and ☐ or
- 328 E AUGUSTA SPOKANE WA 99207
Mailing address City State Zip
- 509-370-1197 _____
Telephone Email
4. If the water rights and/or adjudication claims were split, how did the division occur?
☐ The water rights or claims were divided as specifically identified in a deed, contract, or other conveyance document.
☐ The water rights or claims were divided proportionately based on the portion of their place(s) of use acquired by the new owner.
5. Date you acquired the water rights and/or claims listed above: 5/11/2022
6. Do you own the land identified as the water right place of use? Yes ☒ No ☐
☐ If no, attach evidence that written notice of the change of water right ownership has been delivered to the landowner of record.
7. This form must be signed and submitted with the following **REQUIRED** items:
☒ A copy of the conveyance document – warranty deed, quitclaim deed, court decree, contract of sale, etc. The conveyance document must include a legal description of the property or description of the water right(s) if no land is conveyed.
☐ Plat map, survey map or aerial photograph which clearly shows the place of use and point of diversion for each water right and/or claim listed above (if necessary to clarify division of water rights or complex property descriptions).
☒ Filing fee (see instructions for further explanation):
☐ \$25 per undivided water right.
☐ \$100 per split water right.
☐ No fee is required for pending adjudication claims.
☐ If water right(s) are leased to the Water Supply Bank AND there are multiple owners, a Lessor Designation form is required.
☐ If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.

8. Signature:  Title, if applicable _____ Date 5/5/2023
Signature of new owner/claimant
MICHAEL F. ALLEN
Print name

Signature: _____ Title, if applicable _____ Date _____
Signature of new owner/claimant

Print name

For IDWR Office Use Only:
Received by Ja Date 5-5-23 Receipt No. N043286 Receipt Amt. 2500
Active in the Water Supply Bank? Yes ☐ No ☐ If yes, forward to the State Office for processing W-9 received? Yes ☐ No ☐
Name on W-9 _____ Approved by _____ Processed by NS Date 5/16/23

IDAHO DEPARTMENT OF WATER RESOURCES
Proof Report

5/5/2023

Adjudication Recommendation 95-13670 V1

Owner Type **Name and Address**
Current Owner RAYMOND A ALLEN
10705 N FAIRVIEW RD
SPOKANE, WA 99217

Priority Date: 2/20/1970

Basis: Beneficial Use

Status: Closed

Source
COEUR D ALENE LAKE

Tributary
SPOKANE RIVER

<u>Beneficial Use</u>	<u>From</u>	<u>To</u>	<u>Diversion Rate</u>	<u>Volume</u>
DOMESTIC	01/01	12/31	0.020 CFS	
	<u>Total Diversion</u>		0.020 CFS	

Source and Point(s) of Diversion:

COEUR D ALENE LAKE L5(SWSW) Sec. 19, Twp 48N, Rge 04W, KOOTENAI County

Place Of Use:

DOMESTIC within KOOTENAI County

			NE				NW				SW				SE				Totals
Twp	Rng	Sec	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
48N	04W	19											X L5						

Conditions of Approval:

- | | | | |
|----|-----|----------------|---|
| 1. | C18 | General | This partial decree is subject to such general provisions necessary for the definition of the rights or for the efficient administration of the water rights as may be ultimately determined by the Court at a point in time no later than the entry of a final unified decree. Section 42-1412(6), Idaho Code. |
| 2. | PIN | Explanatory | Parcel No. 085890000070. |
| 3. | N11 | General | The quantity of water decreed for this water right is not a determination of historical beneficial use. |
| 4. | N13 | Quantity | The quantity of water under this right shall not exceed 13,000 gallons per day. |
| 5. | X01 | Purpose of Use | Domestic use is for 1 home. |
| 6. | J01 | Explanatory | Property is also known as Lot 7, West Point Tracts. |

Comments:

1	scllelan	5/2/2018	Conditions
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IDAHO DEPARTMENT OF WATER RESOURCES
Proof Report

5/5/2023

Update conditions.

Dates and Other Information:

Civil Case Number: 49576
Judicial District: FIFTH
Water District Number: TBD
Mitigation Plan: False

Combined Use Limits:

N/A

Element Reviewed/Verified Dates:

<u>Element</u>	<u>Last Reviewed</u>	<u>Reviewer</u>	<u>Last Verified Date</u>	<u>Verifier</u>	<u>Status</u>
Summary	10/25/2010	kknobloc	10/25/2010	kknobloc	Closed

SubCase:

N/A

Water Supply Bank:

N/A

**REAL ESTATE PURCHASE & SALE AGREEMENT WITH EARNEST MONEY PROVISION
THIS CONTRACT CONTROLS THE TERMS OF THE SALE OF REAL PROPERTY
THIS IS A LEGAL AND BINDING DOCUMENT**

(Please read carefully before signing)

Date May 11, 2022

Received from Michael Francis Allen and Connie Elizabeth Allen (Purchasers), the sum of One and NO/Dollar, (\$1.00), in the form of: cash, which has been tendered directly to Seller as earnest money. This Agreement covers the following described real estate which Purchaser agrees to buy and Kathleen Allen, Successor Trustee of the Allen Family Trust under Trust Agreement dated the 1st day of January, 2004, (Seller) agrees to sell, located in Kootenai County, State of Idaho, commonly known as 20788 S. West Point Rd., Worley, ID 83876 and legally described as follows:

**Tract Seven (7) of WEST-POINT TRACTS, Kootenai County, Idaho,
according to the Plat as recorded in Book D of plats on page 102, records of
Kootenai County, Idaho.**

Situated in WEST-POINT Tracts, County of Kootenai, State of ID

referred to below as the "Property."

- 1. PURCHASE PRICE: Three Hundred Ninety-One Thousand Seven Hundred and NO/Dollars (\$391,700.00), payable in cash at closing.**
- 2. PURCHASER'S REPRESENTATION:** Purchaser represents that Purchaser has sufficient funds available to close this sale according to this Agreement, and is not relying on any contingent source of funds unless expressly stated in this Agreement.
- 3. CONTINGENCIES:** None.
- 4. TITLE:** Omitted. Parties desire to close without title insurance.
- 6. TITLE INSURANCE:** Omitted. Parties desire to close without title insurance.
- 7. CONVEYANCE:** Conveyance of fee title, title shall be conveyed by Quit Claim Deed.
- 8. SELLER'S STATEMENT REGARDING PROPERTY:** Omitted.
- 9. RADON GAS AND LEAD BASED PAINT:** Omitted.
- 10. PURCHASER'S INVESTIGATION/INSPECTION:** Omitted.
- 11. LIMITED WARRANTY PLAN:** Omitted
- 12. CLOSING AND POSSESSION:** Omitted.
- 13. CLOSING COSTS AND PRORATION:** Omitted.

14. **MATERIAL ALTERATION AND CASUALTY LOSSES:** Seller shall maintain the Property in its present condition until Purchaser is entitled to possession. If improvements on the Property are destroyed or materially damaged by fire or other accidental casualty prior to closing, or if Seller permits material adverse changes to occur in the Property for other reasons prior to change of possession, then Purchaser may elect to terminate this Agreement and the earnest money shall be refunded to Purchaser.

15. **ASSIGNMENT:** Omitted.

16. **DEFAULT/TERMINATION:** Omitted.

17. **ATTORNEY DISCLOSURE:** Hogan Law Grp has been requested to act as Attorney Closing Agent and to prepare this Agreement and a deed for recording. Joe Hogan is to be neutral and objective as possible in representing both parties to the transaction. This situation, the representation by a single lawyer of a seller and buyer to a transaction, necessitates acknowledgment and consent by the parties to have Joe Hogan draft the documentation for the transaction contemplated by them.

Ethical rules for attorneys prohibit a lawyer from representing a client if the representation of that client may be materially limited by the lawyer's responsibility to another client unless:

- a) The lawyer reasonably believes the representation will not be adversely affected; and
- b) The client consents in writing; and
- c) The client acknowledges a full disclosure of material facts and an explanation of the implications of common representation and the advantages and risks involved.

JOE HOGAN does not believe that in this real estate transaction his representation will adversely affect the parties. However, because of the potential for conflict between the parties, the parties may wish to seek independent legal counsel of their own choosing before signing this Agreement. With a full understanding of the right that each of you has to independent counsel, and the advantages that such counsel would provide, each of you has asked me to represent you in connection with this real estate Agreement.

**EACH OF THE UNDERSIGNED HAS READ THIS ENTIRE AGREEMENT
AND AGREES TO BE BOUND BY ITS TERMS.**

 5/11/22
Purchaser Date

 5/11/2022
Purchaser Date

18. **ACCEPTANCE OR COUNTEROFFER:**

A. **ACCEPTANCE:** Seller agrees to sell the Property on the terms and conditions specified herein. Seller acknowledges receipt of a copy of this Agreement signed by both parties.

Seller

Date

QUIT CLAIM DEED

KATHLEEN M. ALLEN (FORMERLY KNOWN AS KATHLEEN M. O'CONNOR), SUCCESSOR TRUSTEE OF THE ALLEN FAMILY TRUST UNDER TRUST AGREEMENT DATED THE 1ST DAY OF JANUARY, 2004, the Grantor, whose current address is 10705 N Fairview Rd., Spokane, WA 99217, for valuable consideration, receipt of which is hereby acknowledged, does hereby grant, bargain, sell, and convey unto **MICHAEL FRANCIS ALLEN AND CONNIE ELIZABETH ALLEN, HUSBAND AND WIFE**, the Grantees, whose current address is 328 E. Augusta, Spokane, WA 99207, the following described premises, situated in WEST-POINT Tracts, County of Kootenai, State of Idaho, and more practically described as follows:

Tract Seven (7) of WEST-POINT TRACTS, Kootenai County, Idaho, according to the Plat as recorded in Book D of plats on page 102, records of Kootenai County, Idaho.

SUBJECT TO easements and restrictions of record and to the further covenant that this property shall be used for residence purposes only and no commercial buildings shall be placed on this property or commercial enterprises conducted thereon.

SUBJECT TO a roadway beginning at the South-westerly corner of Tract Seven (7) and extending North-easterly across Tract seven (7), to a point 30 feet Easterly from the North-westerly corner of Tract seven (7), connecting at that point with proposed lower access road as disclosed by plat recorded in Book D of plats Page 102, Kootenai County, Idaho.

TO HAVE AND TO HOLD the said premises, together with all rights and appurtenances thereto, unto the said Grantees, their heirs and assigns forever.

DATED this 9 day of May, 2022.

GRANTOR:

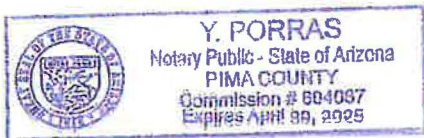
Allen Family Trust under Trust Agreement
dated the 1st day of January, 2004

Kathleen M Allen
BY: KATHLEEN M. ALLEN (O'CONNOR)
SUCCESSOR TRUSTEE

STATE OF AZ)
) ss.
County of Pima)

On this day personally appeared before me Kathleen M. Allen, to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that she signed the same as her free and voluntary act and deed as the Successor Trustee for the Allen Family Trust under Trust Agreement dated the 1st day of January, 2004 for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this 09 day of May 2022.



[Signature]
Notary Public for the State of AZ
Residing at: 1225 W Duval Mine Rd, Sahuarita
My Commission Expires: 04/30/2025

NOTIFICATION & HOLD HARMLESS AGREEMENT

WHEREAS, Michael Francis Allen and Connie Elizabeth Allen, hereinafter referred to as "Purchaser", and Kathleen Allen, Successor Trustee of the Allen Family Trust under Trust Agreement dated the 1st day of January, 2004 hereinafter referred to as "Seller", have entered into a Real Estate Purchase and Sale Agreement covering the property known as 20788 S. West Point Rd., Worley, ID 83876.

WHEREAS, the parties have requested that Joe Hogan-Hogan Law Grp. transfer the above-referenced property from Seller to Purchaser; and

WHEREAS, Purchaser and Seller have both indicated to the Joe Hogan that title insurance is not to be obtained for this transaction; and

WHEREAS, Joe Hogan has informed both the Purchaser and Seller of the desirability of title insurance; and

WHEREAS, Purchaser and Seller are both desirous of having the transaction referred to above closed without the benefit of title insurance despite closing agent's advice to the contrary;

NOW, THEREFORE, in consideration of Joe Hogan completing the transaction requested by the parties, the Seller and Purchaser hereby agree as follows:

1. To hold Hogan Law Grp harmless from any and all claims arising out of the transaction between Purchaser and Seller which relate to the condition of title including, but not limited to, legal description, liens, easements and other matters of record which would be disclosed by a proper title report.

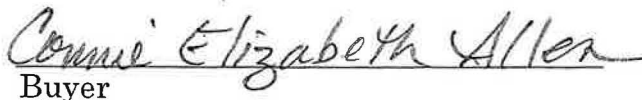
2. Purchaser and Seller by signing this agreement acknowledge the warnings given by the Joe Hogan and instruct the Joe Hogan to conclude the transaction absent the benefit of title insurance.

IN WITNESS WHEREOF, Purchaser and Seller hereby agree to the above and has executed this document on the 11th day of May 2022.

Seller

A handwritten signature in cursive script, appearing to read "Michael F. Allen", written over a horizontal line.

Buyer

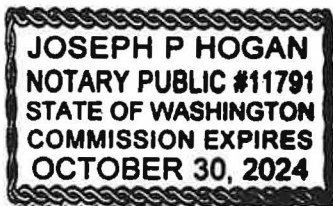
A handwritten signature in cursive script, appearing to read "Connie Elizabeth Allen", written over a horizontal line.

Buyer

STATE OF WASHINGTON)
: ss.
County of Spokane)

On this day personally appeared before me Michael Francis Allen and Connie Elizabeth Allen, husband and wife, to me known to be the individuals described in and who executed the within and foregoing instrument, and acknowledged that they signed the same as their free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this 11 day of May 2022.



Joseph P. Hogan
NOTARY PUBLIC in and for the State
of Washington, residing at Spokane.
My commission expires: 10/30/24

STATE OF WASHINGTON)
: ss.
County of Spokane)

On this day personally appeared before me Kathleen Allen, to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that she signed the same as her free and voluntary act and deed as the Successor Trustee for the Allen Family Trust under Trust Agreement dated the 1st day of January, 2004 for the uses and purposes therein mentioned.

GIVEN under my hand and official seal this ____ day of May 2022.

NOTARY PUBLIC in and for the State
of Washington, residing at Spokane.
My commission expires: _____

STATE OF WASHINGTON
DEPARTMENT OF HEALTH

CERTIFICATE OF DEATH



CERTIFICATE NUMBER: 2021-058518

LOCAL FILE NUMBER: 5695

DATE ISSUED: 11/18/2021

FEE NUMBER: 134841170

FIRST AND MIDDLE NAME(S): **RAYMOND ALBERT**
LAST NAME(S): **ALLEN**

COUNTY OF DEATH: **SPOKANE**
DATE OF DEATH: **NOVEMBER 12, 2021**
HOUR OF DEATH: **01:00 AM**
SEX: **MALE** AGE: **96 YEARS**
SOCIAL SECURITY NUMBER: **[REDACTED]**

HISPANIC ORIGIN: **NO, NOT SPANISH/HISPANIC/LATINO**
RACE: **WHITE**

BIRTH DATE: **JUNE 24, 1925**
BIRTHPLACE: **VALLEYFORD, WA**

MARITAL STATUS: **WIDOWED**
SURVIVING SPOUSE: **NOT APPLICABLE**

OCCUPATION: **CHIEF GAS ENGINEER**
INDUSTRY: **ELECTRIC AND NATURAL GAS**
EDUCATION: **BACHELOR'S DEGREE**
US ARMED FORCES: **YES**

INFORMANT: **KATHLEEN ALLEN**
RELATIONSHIP: **DAUGHTER**
ADDRESS: **4767 S VIEW RIDGE DR GREEN VALLEY AZ 85622**

CAUSE OF DEATH:
A: **COMPLICATIONS OF BLUNT FORCE INJURIES OF THE LEFT LOWER EXTREMITY**
INTERVAL: **WEEKS**

B:
INTERVAL:

C:
INTERVAL:

D:
INTERVAL:

OTHER CONDITIONS CONTRIBUTING TO DEATH:

DATE OF INJURY: **OCTOBER 12, 2021**
HOUR OF INJURY: **UNKNOWN**
INJURY AT WORK: **NO**
PLACE OF INJURY: **ASSISTED LIVING FACILITY**

LOCATION OF INJURY: **101 E HAWTHORNE RD**

CITY, STATE, ZIP: **SPOKANE, WASHINGTON 99218**
COUNTY: **SPOKANE**

DESCRIBE HOW INJURY OCCURRED: **GROUND-LEVEL FALL**

IF TRANSPORTATION INJURY, SPECIFY: **NOT APPLICABLE**

PLACE OF DEATH: **DECEDENT'S HOME**
FACILITY OR ADDRESS: **10705 N FAIRVIEW RD**
CITY, STATE, ZIP: **SPOKANE, WASHINGTON 99217-9726**

RESIDENCE STREET: **10705 N FAIRVIEW RD**
CITY, STATE, ZIP: **SPOKANE, WA 99217-9726**
INSIDE CITY LIMITS: **NO** COUNTY: **SPOKANE**
TRIBAL RESERVATION: **NOT APPLICABLE**
LENGTH OF TIME AT RESIDENCE: **35 YEARS**

FATHER: **RAYMOND WALTER ALLEN**
MOTHER: **EMILY BRUNA**

METHOD OF DISPOSITION: **BURIAL**
PLACE OF DISPOSITION: **HOLY CROSS CEMETERY**

CITY, STATE: **SPOKANE, WASHINGTON**
DISPOSITION DATE: **NOVEMBER 19, 2021**

FUNERAL FACILITY: **HENNESSEY FUNERAL HOME & CREMATORY**

ADDRESS: **2203 N DIVISION ST**
CITY, STATE, ZIP: **SPOKANE, WASHINGTON 99207**
FUNERAL DIRECTOR: **MELISSA E. JOHNSON**

MANNER OF DEATH: **ACCIDENT**
AUTOPSY: **NO**
WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE
CAUSE OF DEATH: **NOT APPLICABLE**
DID TOBACCO USE CONTRIBUTE TO DEATH: **NO**
PREGNANCY STATUS IF FEMALE: **NO RESPONSE**

CERTIFIER NAME: **MAKINZIE D. MOTT, MD**
TITLE: **CORONER/ME**
CERTIFIER ADDRESS: **102 S. SPOKANE ST.**
CITY, STATE, ZIP: **SPOKANE, WASHINGTON 99202**
DATE SIGNED: **NOVEMBER 15, 2021**

CASE REFERRED TO ME/CORONER: **YES**
FILE NUMBER: **21-2683**
ATTENDING PHYSICIAN: **NOT APPLICABLE**

LOCAL DEPUTY REGISTRAR: **REINA PARSONS**
DATE RECEIVED: **NOVEMBER 17, 2021**

Affidavit for Correction

This is a legal document. Complete in ink and do not alter.

Mail to: Center for Health Statistics
P.O. Box 47814
Olympia, WA 98504-7814
360-236-4300

STATE OFFICE USE ONLY

State File Number	Fee Number	Initials	Date	Affidavit Number
Required information must match current information on record				
Record Type: ☐ Birth ☐ Death ☐ Marriage ☐ Dissolution (Divorce)				
1. Name on Record: First Middle Last		2. Date of Event: MM/DD/YYYY		3. Place of Event: City or County
4. Father/Parent Full Birth Name (Spouse A for Marriage or Dissolution) First Middle Last/Maiden		5. Mother/Parent Full Birth Name (Spouse B for Marriage or Dissolution) First Middle Last/Maiden		
6. Name of Person Requesting Correction:		Relationship to Person on Record: ☐ Self ☐ Guardian ☐ Informant ☐ Hospital ☐ Parent(s) ☐ Funeral Director ☐ Other (specify) _____		

7. Return Mailing Address: PO Box or Street Address City State Zip	
Telephone Number: ()	Email Address:

Use the section below for requesting any changes on the record. The record is incorrect or incomplete as follows:

The record currently shows:

The true fact is:

8.	9.
10.	11.
12.	13.

I declare under penalty of perjury under the laws of the State of Washington that the forgoing is true and correct.

14a. Signature: Printed name: Date:		14b. Signature of 2 nd parent (if required): Printed name: Date:	
--	--	--	--

INSTRUCTIONS – go to www.doh.wa.gov for more information

Required proof documentation must be submitted with the affidavit and include full name and birth date. Examples of proof documentation include:

- Birth/Marriage/Divorce record
- Military record (DD-214)
- School transcripts
- Social Security Numident Report
- Certificate of Naturalization
- Hospital/medical record
- Copy of Passport / Enhanced ID
- Green/Permanent Resident card (I-551)

You cannot use a Driver's license, Social Security card, or hospital decorative birth certificate as proof documentation.

Birth Certificates

1. Only a parent(s), legal guardian (if the child is under 18), or the named individual (if 18 or older) may change the birth certificate.
2. The proof(s) must match the asserted fact(s). For example, if the affidavit says the name should be Mary Ann Doe, the proof must show the name to be Mary Ann Doe.
3. Proof documentation must be five or more years old or established within five years of birth.
4. This affidavit cannot be used to add a parent to a birth certificate (use Acknowledgment of Parentage form DOH 422-159).

Child under 18

- If legal guardian(s), include certified court order proving guardianship.
- Up to age one or up to one year following the filing of an Acknowledgment of Parentage form, last name can be changed once to either parents' name on certificate (can be any combination of the first, middle or last names); thereafter, a court order is required to change the last name.
- No proof is required to change the first or middle name.*
- To correct parent's information, one proof documentation is required.
- To correct the sex of the child, one proof documentation from a medical provider is required.

Adult (18 years or older)

- Only the adult can change his or her birth certificate.
- If the first or middle name is missing, three pieces of proof documentation are required.
- If the first, middle and/or last name is misspelled, or month and/or day of birth is incorrect, two pieces of proof documentation are required.
- To correct parent's birth date, place of birth, or name, one proof documentation is required.

*To change any part of the name of a child using this form, signatures from both parents listed on the certificate are required. If one parent is deceased, submit a death certificate with request.

Death Certificates

1. Only the informant may change the non-medical information without proof documentation. The funeral director, executors/administrators, or a family member may change the non-medical information with proof documentation. Family members are spouse or registered domestic partner, parent, sibling, or adult child or stepchild. Marital status requires a certified court order if someone other than the informant is requesting the change.
2. The medical information (cause of death) may be changed only by the certifying physician or the coroner/medical examiner.

Marriage/Dissolution (Divorce) Certificates

1. Personal facts (minor spelling changes in name, date or place of birth, or residence) may be changed by the person with one piece of proof documentation.
2. To change the date or place of marriage or dissolution, the officiant (marriage) or clerk of court (dissolution) must complete and submit the affidavit.

CERTIFIED

SPOKANE REGIONAL HEALTH DISTRICT

NOV 18 2021



Paula L Maxwell
Paula L. Maxwell
CHIEF DEPUTY REGISTRAR



0 5 2 1 3 7 1 5

RAYMOND ALBERT ALLEN and HELEN TERESA ALLEN
10705 N. Fairview Rd.
SPOKANE, WASHINGTON 99217

STATE OF WASHINGTON)
) ss
COUNTY OF SPOKANE)

(1) **RAYMOND ALBERT ALLEN** and **HELEN TERESA ALLEN**, husband and wife, have established a revocable inter-vivos trust (commonly referred to as a "living trust") established a living trust named **ALLEN FAMILY TRUST**, pursuant to a Declaration of Trust and Trust Agreement dated effective the 15th day of JANUARY, 2004 (hereafter referred to as the "Trust Agreement"). The trust was established under the laws of the State of **WASHINGTON**.

(3) The Trust Agreement provides that upon the resignation, death, or incapacity of either Co-Trustee, the remaining Co-Trustee continues to serve as sole Trustee. In the event of the resignation, death, or incapacity of both of the original Co-Trustees, the Successor Trustee automatically succeeds to the office of Trustee. The name of the Successor Trustee is KATHLEEN MARIE O'CONNOR; and if such person shall at any time be unable or unwilling to act in such capacity the Alternate Successor Trustee is MICHAEL FRANCIS ALLEN; and if such person shall at any time be unable or unwilling to act in such capacity the Alternate Successor Trustee is PATRICIA KAY ALLEN; and if such person shall at any time be unable or unwilling to act in such capacity the Alternate Successor Trustee is TERESA LOUISE GEMPEL.

I

Grantor may revoke the trust. No other party holds the power to revoke the trust.

(5) During Grantors' joint lifetimes ALLEN FAMILY TRUST is a "Grantor Trust" within the meaning of such term as used in the Internal Revenue Code, and all items of income and loss will be reported for tax purposes under the personal social security numbers of the Grantors, provided Grantors file joint federal income tax returns. So long as either of the Grantors is living and acts as Trustee or Co-Trustee of the trust, no separate tax identification number is required for the trust. Accordingly, during Grantors' joint lifetimes the identifying numbers for the Trust are Grantors' social security numbers, and after the death of either Grantor the identifying number of the trust is the social security number of the surviving Grantor. The social security numbers will be provided upon request to any party transacting business with the trust who is lawfully entitled thereto.

(6) The manner in which title to trust assets should be taken during Grantor's joint lifetimes is as follows:

RAYMOND ALBERT ALLEN and HELEN TERESA ALLEN, as Co-Trustees of ALLEN FAMILY TRUST.

(7) The following is a true and correct copy of the provisions of the Trust Agreement relating to the powers and authority of the Trustee:

ARTICLE 6

PROVISIONS RELATING TO TRUSTEE AND SUCCESSOR TRUSTEE

6.1 *Powers of Trustee.* In addition to, and not in limitation of, any powers conferred upon all trustees by any applicable statute or general rules of law, Trustee shall have all of the powers, and is expressly authorized in Trustee's sole and absolute discretion to do and perform all of the acts and things, that are more fully detailed and set forth upon the attachment to this Trust Agreement captioned "POWERS OF TRUSTEE," the provisions of which are by this reference incorporated herein and made a part hereof. Whenever the office of Trustee is held by Co-Trustees, the Co-Trustees may exercise such power and authority in the manner described in Paragraphs 24 and 25 of the said "POWERS OF TRUSTEE." Pursuant to the provisions of said Paragraph 24, the original Co-Trustees hereby jointly delegate to each Co-Trustee who is also one of the Grantors of this trust, the power and authority to take the following actions without the necessity for the co-signature of any other Co-Trustee:

(A) To make deposits and withdrawals with respect to all funds of the trust estate held in any form of account by any bank, savings and loan, credit union, or other financial institution; to have access to any safe deposit box held by the trust estate at any such financial institution; and

(B) To provide instructions to any securities broker or issuer concerning the purchase, sale, or transfer of securities, or the withdrawal or transfer of cash accounts, or to conduct any other transaction involving any brokerage account maintained by this trust or its Co-Trustees with a securities broker.

The delegation of power and authority herein contained may be terminated with respect to any financial institution or securities broker by written notice signed by any Co-Trustee and delivered in person or by certified mail to such financial institution or securities broker, but until and unless such notice of termination is so given all actions taken, and all documents signed, by a Co-Trustee pursuant to the foregoing delegation of power and authority shall be binding upon this trust, the trust estate of the trust, all Co-Trustees of the trust, and all present and future beneficiaries of the trust, with the same force and effect as if all Co-Trustees had joined in taking such action or signing such documents.

(8) The following is a true and correct copy of the "POWERS OF TRUSTEE" attached to, and incorporated by reference in, the Trust Agreement pursuant to the provisions of said Paragraph 6.1 of Article 6:

***** POWERS OF TRUSTEE *****

The term "Grantor" as used herein shall be construed to include "Grantors" if there are two or more Grantors.

1. *Retention of Existing Investments.* To retain and hold in or as a part of the trust estate any investment or other property acquired from Grantor or Grantor's estate, with full power, nevertheless, to change and vary the form of any investment from time to time as the Trustee shall deem best.

2. *Operation of Business.* To retain, continue, and operate any farm, ranch, or other business or business interest acquired from Grantor or Grantor's estate, and to do all things deemed advisable in connection therewith, including the power to incorporate or otherwise change the form of the business and to put additional capital into it, as Trustee may deem best.

3. *Management and Operation of Real Estate.* To manage, operate, repair and improve, and to rent or lease, regardless of the length of the term, any real estate forming a part of the trust estate. Trustee shall have the power to do all things necessary or advisable in connection with the management and operation of any farm or ranch properties, and any natural resource properties.

4. *Investments.* To open and maintain accounts with stock brokerage firms, and to execute all documents necessary for the opening and maintenance thereof, and on behalf of the Trust to invest the trust estate in, and to buy, sell, and trade:

Stocks, bonds, notes, options (including puts and calls, and whether or not covered by like securities held in the brokerage account), and other securities of any nature (including short sales, and sales on margin), and for such purposes Trustee may maintain and operate margin accounts with brokers, and may borrow money from any brokerage firm and pledge any

securities held or purchased by Trustee to such brokers as security for loans and advances made to the Trustee; and any other real or personal property, including (but not limited to) precious metals or stones, commodities and commodity interests, interests in oil, gas, and mineral wells, mines, and leases, shares or interests in investment trusts and common trust funds, leaseholds or undivided fractional interests in real estate, and interests in general or limited partnerships;

as Trustee may deem advisable, even though such investments may not be of the character generally deemed permissible for investments by fiduciaries. Investments need not be diversified and may be made or retained with a view to possible increase in value. Trustee may at any time hold cash or readily marketable securities of low yield for such period as Trustee may deem advisable.

a. The Trustee is authorized to delegate all or any portion of the investment powers set forth in this Paragraph to a Deputy Trustee, pursuant to the authority granted in Paragraph 24 of these "Powers of Trustee." A Deputy Trustee to whom such investment powers have been delegated shall have the status of a Trust Advisor if such office is authorized under the laws of the jurisdiction under whose laws this Trust is created or under the laws of the jurisdiction in which the delegated powers are exercised; otherwise, a Deputy Trustee to whom such investment powers have been delegated shall have the status of an agent of the Trust as set forth in Paragraph 24 below.

b. The Trustee is authorized to appoint one or more investment managers to manage all or any part of the assets of the Trust, and to pay reasonable compensation to any such investment manager. Trustee may delegate to an investment manager the power to acquire and dispose of assets, and investment discretion.

5. *Exercise of Conversion Rights.* To exercise any rights and privileges to convert investments or other property into other investments or other property and to subscribe for additional securities, and to hold any assets so acquired as investments of the trust estate.

6. *Voting of Securities.* To vote in person or by proxy on any stocks or other securities held by Trustee.

7. *Registration of Securities or Property.* To cause to be registered in Trustee's name, individually or as Trustee, or in the name of a nominee, any securities or other property from time to time held by Trustee, or to take and keep them unregistered, and to retain them or any part thereof in such condition that they will pass by delivery.

8. *Corporate Transactions.* To join in, or to dissent from and to oppose, the reorganization, recapitalization, consolidation, sale or merger of corporations or properties in which Trustee may be interested as Trustee upon such terms and conditions as Trustee may deem wise, and to accept any securities that may be issued upon any such reorganization, recapitalization, consolidation, sale or merger, and thereafter to hold the same.

9. *Purchase, Sale and Disposition of Property.* To purchase, sell, exchange, convey or dispose of, or to acquire or grant options with respect to, any property, real or personal, and any purchase or sale may be made by private contract or by public auction, and for cash or upon credit, or partly for cash and partly upon credit, as Trustee may deem best, and no person dealing with

Trustee shall be bound to see to the application of any monies paid.

10. *Right to Make Conveyances.* To make, execute, acknowledge and deliver any and all deeds, leases, assignments and other legal instruments necessary or proper to carry out the provisions of this Agreement and to exercise the powers granted to Trustee hereunder.

11. *Right to Borrow and Provide Security.* To borrow money from any financial institution or source of financing deemed appropriate by Trustee, for any purpose, at any time and from time to time, on any terms and in any manner as the Trustee may, in Trustee's sole discretion, deem advisable and appropriate and in the best interests of the beneficiaries of this Trust, and as security therefor to encumber or pledge any property forming a part of the trust estate upon such terms and conditions as Trustee may deem advisable. Trustee may also pledge or encumber assets of the trust estate to collateralize the loans or other obligations of Grantor and may act as a co-borrower or guarantor with respect to loans and obligations of Grantor. Trustee may make, execute, acknowledge, and deliver such notes, loan agreements, deeds of trust, mortgages, security agreements, or other documents as shall be necessary or desirable to consummate any transaction authorized hereby. Trustee shall have the power to expend funds of the trust estate for the purpose of repayment of indebtedness secured by encumbrance or pledge of property forming a part of the trust estate.

12. *"Reverse Mortgage" on Grantor's Permanent Residence Property.* The Trust Agreement to which these "Powers of Trustee" are attached authorizes the Grantor to select a parcel of real estate that comprises a part of the trust estate of this Trust, for use as Grantor's permanent personal residence. Without limiting the generality of any of the foregoing provisions relating to borrowing by Trustee, Trustee is expressly authorized, during the lifetime of Grantor, to enter into (or assist Grantor in entering into) a transaction for a "reverse mortgage," sometimes called a "home equity conversion mortgage," upon such terms and conditions as Trustee deems appropriate and proper, encumbering the parcel of real estate selected by Grantor for use as Grantor's permanent personal residence, and to execute and deliver any and all documents, including but not limited to mortgages and deeds of trust, required to be executed by Trustee in connection with such transaction.

13. *Loans to Grantor's Estate.* To lend funds of the trust estate to Grantor's estate, upon such terms and conditions as Trustee shall approve.

14. *Life Insurance Policies.* To acquire as an asset of the trust estate one or more life insurance policies on the lives of any persons to whom the income of the trust is then payable, or on the life of any person in whom such income beneficiary has an insurable interest, from such companies and in such amounts as Trustee may deem advisable; to pay premiums on all policies, from income or principal or both (other than income or principal of the Survivor's Trust, if any such Trust be established hereunder), as Trustee may determine and any such insurance shall be payable to, and all incidents of ownership shall be vested in, Trustee.

15. *Insurance Proceeds; Options.* To permit the proceeds of any insurance policy payable to Trustee, or any part of such proceeds, to remain with the company under any option available under the terms of such policy, and Trustee shall not be liable for any loss resulting to the trust estate by reason of having permitted such retention.

16. *Establishment of Reserves.* To establish, from rents, profits and other income, such reserves for taxes, assessments, insurance, repairs, improvements, depreciation and maintenance of buildings and other property, as Trustee shall deem advisable and consistent with the purposes of Grantor.

17. *Distribution in Cash or Property.* Except as otherwise expressly provided elsewhere herein, to make any division or distribution in cash or in kind, or partly in cash and partly in kind, on the basis of market values at the time of such division or distribution, or if there be no recognized market value, at the fair value thereof. Any determination of recognized market value or fair value of any security or property made by Trustee for the purposes hereof shall be deemed presumptively correct. In the event Trustee elects to satisfy a pecuniary gift by distribution of property in kind:

a. If the decedent by reason of whose death property is being transferred died prior to January 1, 2010, Trustee must, unless expressly directed otherwise in the Trust Agreement, distribute assets, including cash, fairly representative of appreciation or depreciation in all of the property available for distribution in satisfaction of such pecuniary gift; or

b. If the decedent by reason of whose death property is being transferred died after December 31, 2009, Trustee shall not transfer property in satisfaction of a pecuniary gift if the carryover capital gains tax basis in that property, determined in the manner directed by Internal Revenue Code Section 1022 (after any adjustment in basis of the property made by the decedent's estate, as provided for in I.R.C. Sections 1022 and 6018), is less than the fair market value of the property at the date of the decedent's death, unless the recipient of the property makes arrangements satisfactory to Trustee to reimburse the trust estate for the income taxes Trustee will be required to pay because of gain the Trust will be required to recognize by reason of the property transfer.

18. *Payment of Expenses.* To pay any and all expenses, costs, fees (including Trustee's own fees), taxes, penalties or other charges and except as otherwise expressly provided herein to charge the same against principal or income or partly against the principal and partly against the income of the whole or any part of any trust.

19. *Reliance on Furnished Information.* To rely upon any information, affidavit, certificate, letter, notice, telegram, or other document, or upon any telephone conversation believed by Trustee to be genuine and sufficient.

20. *Employment of Others.* To employ agents, attorneys, investment advisors, and other persons whose services may be required or advisable in the administration of the trust estate and to pay them reasonable compensation.

21. *Arbitration of Differences.* To submit to final arbitration any matter of difference with others.

22. *Settlement and Enforcement of Claims.* To compromise, compound and settle any obligation due to or from the trust estate (including Grantor's estate where appropriate); to reduce the rate of interest on, and to extend or otherwise modify, or to foreclose upon default or otherwise enforce, any such obligation; to enforce or to abstain from the enforcement of any right, obligation or claim; and to abandon, if in Trustee's absolute discretion Trustee shall deem it

advisable, any property, real or personal, which may at any time form a part of the trust estate and of the beneficiaries thereof, either before or after default.

23. Depositories and Investment of Cash. To create and maintain and invest in savings accounts, checking accounts, certificates of deposit, money market funds, and all other forms of cash reserves and deposits, including safety deposit boxes, whether or not interest bearing, and to maintain said cash accounts and reserves with any institution or depository deemed appropriate by the Trustee. If the office of Trustee is held by Co-Trustees, and all Co-Trustees shall so instruct the depository, checks and withdrawals may be signed and made by any one Co-Trustee without the co-signature of any other Co-Trustee. Such accounts and deposits shall be titled in the name or names designated by the Trustee. Trustee may appoint a Deputy Trustee or Deputy Trustees pursuant to the authority granted in Paragraph 24 below, to function as would the Trustee in connection with any cash accounts or reserves including the authority to make deposits to and withdrawals from such cash accounts and reserves.

24. Deputy Trustees. Trustee shall have the power to appoint one or more Deputy Trustees to assist Trustee in the administration of this Trust, and to perform any act of administration of this Trust on behalf of Trustee. Trustee may delegate to a Deputy Trustee such power and authority as the Trustee shall elect, subject to the following terms and conditions:

- a. The appointment shall be made by written instrument, signed by the Trustee. No other formalities are required.
- b. A Deputy Trustee must exercise all delegated power and authority in a fiduciary capacity.
- c. A Deputy Trustee shall have the legal status of an agent of this Trust with respect to acts and conduct of the Deputy Trustee that are within the scope of the power and authority delegated by the Trustee.
- d. Unless appointed by a Trustee who is also a Grantor, a Deputy Trustee must have the same qualifications as a successor Trustee appointed in the event of vacancy in the office of Trustee, as provided elsewhere herein.
- e. Trustee may not delegate to a Deputy Trustee the responsibility or authority to determine whether discretionary distributions of principal or income shall be made to beneficiaries, or to determine the timing or amounts of any such discretionary distributions. Trustee's discretion relating to distributions to beneficiaries must be exercised solely by the Trustee.
- f. A Deputy Trustee shall account solely to the Trustee for the income and principal of any assets entrusted to it.
- g. Trustee may appoint a bank trust department or a trust company as a Deputy Trustee, and may delegate to such Deputy Trustee the power and authority to invest and reinvest cash or other liquid assets of the trust estate delivered to it by Trustee. Such a Deputy Trustee is expressly authorized and empowered to invest such cash or other liquid assets in, and to commingle the same with, common trust funds maintained by it for the investment of trust funds held by such corporate Trustee. Any other investments must be approved by Trustee.
- h. If at any time the trust estate includes real estate, or an ownership interest in a proprietorship business or closely-held corporation, that the Trustee is unwilling or legally unable to accept or hold in trust solely by reason of the location of the real estate, or the

difficulty or inconvenience to the Trustee of managing a particular parcel of real estate, or business, or investment in a closely-held corporation, Trustee shall not liquidate such asset except with the consent of a majority in interest of the then-current beneficiaries entitled to receive the income of the trust estate. If such consent cannot be obtained, Trustee shall appoint one or more Deputy Trustees to hold and manage such specific asset or assets, and account to the Trustee for the income and principal thereof at reasonable intervals determined by the Trustee. A Deputy Trustee appointed under the provisions of this subparagraph shall, from and after its appointment, and without any assignment or other act by any person, have all the title, interest, rights and powers with respect to the particular asset or assets entrusted to it, that are by the provisions of this Agreement vested in the Trustee. Trustee shall have no liability to any beneficiary hereunder with respect to the consequences of maintaining such asset or assets as a part of the trust estate, or any losses occasioned thereby. Nothing herein contained shall, however, be construed to require that Trustee obtain the consent of beneficiaries before liquidating an asset or investment if the Trustee has determined that holding such asset or investment involves an unreasonable risk of loss and would be imprudent and not in the best interests of the beneficiaries. By way of illustration and not limitation, if Trustee for legal or policy reasons determines that it cannot hold and manage real property located in another State, the management of such property shall be entrusted to a Deputy Trustee unless a majority in interest of the income beneficiaries consent to sale and liquidation of the property; but if Trustee determines that a particular investment involves a high degree of risk and constitutes an imprudent investment of trust funds, Trustee may liquidate the investment without the consent of beneficiaries unless such liquidation has been expressly prohibited elsewhere in this Trust Agreement.

i. No Deputy Trustee shall have any liability to any beneficiary of this Trust with respect to any act or omission of the Trustee that appointed such Deputy Trustee.

All Deputy Trustees shall serve at the pleasure of the Trustee, and Trustee may terminate the appointment and authority of a Deputy Trustee at any time and for any reason deemed sufficient by Trustee. Trustee shall give written notice of such termination to all parties known to Trustee to have been dealing with the terminated Deputy Trustee, and if management of any real estate was entrusted to the terminated Deputy Trustee, Trustee shall cause a notice of termination of the appointment of the Deputy Trustee to be recorded in the public records of each jurisdiction in which such real estate is located. Nothing contained in this Paragraph 24 shall be construed to limit or contravene the express provisions of Paragraphs 4 and 23 above as the same relate to Deputy Trustees.

25. Delegation of Powers to Certain Co-Trustees. Whenever the office of Trustee is held by Co-Trustees, the Grantor(s) or Co-Trustees may by unanimous written agreement delegate the authority and responsibility for exercising certain of these powers, and the authority to perform certain duties and responsibilities of the Trustee (including but not limited to the signing of checks; providing orders to securities brokers or investment advisors, and the execution of any documents) to one or more designated Co-Trustees. Any document executed by fewer than all of the Co-Trustees in conformity with the provisions of this Paragraph shall be binding upon this Trust, its Trustee, its trust estate, and all beneficiaries hereunder. Whenever evidence of

delegation of authority under the provisions of this Paragraph has been furnished to a party, such party may thereafter, until and unless written notice to the contrary from any Grantor or Co-Trustee is actually received by such party, conclusively presume that all acts and transactions of the Co-Trustee or Co-Trustees to whom such authority was delegated (so long as they are within the scope of the delegation of authority) have in all respects been duly and regularly authorized and all consents required under the provisions of Paragraph 26 below with respect to such acts and transactions have been properly obtained.

26. *Exercise of These Powers by Co-Trustees.* Whenever the office of Trustee is occupied by two Co-Trustees, such Co-Trustees must exercise the powers of Trustee by unanimous consent. If at any time the office of Trustee shall be held by more than two Co-Trustees, and such Co-Trustees shall be unable to agree with respect to any matter relating to the administration of this Trust, the decision and actions of a majority of the Co-Trustees shall be controlling.

27. *Environmental Matters.* Trustee may withhold distribution of any real estate to a beneficiary until receiving from that beneficiary an indemnification agreement in which the beneficiary agrees to indemnify the Trustee against any claims filed against the Trustee as an "owner" or "operator" of such property under the provisions of any federal, state, or local environmental laws or regulations duly promulgated thereunder. Trustee may set aside and administer as a separate trust estate any property, or interests in property, whenever Trustee determines, based upon such information as shall be available to Trustee, that such property may or could cause potential liability under any federal, state, or local environmental law.

***** END *****

(9) No other provisions of said Trust Agreement vary, modify, or limit the provisions set forth herein. The trust has not been revoked, modified, or amended in any manner to make the statements in this certification incorrect or incomplete.

(10) Any transaction, and any lien created thereby, entered into between the Trustee and a person or entity acting in good faith in reliance upon the facts stated in this Certification of Trust, is fully enforceable against the assets of the trust, unless such person or entity has actual knowledge that the representations contained herein are incorrect, or that the Trustee is acting outside the scope of the Trust.

DATED this 15th day of January, 2007.

Raymond Albert Allen
RAYMOND ALBERT ALLEN

Helen Teresa Allen
HELEN TERESA ALLEN

SUBSCRIBED AND SWORN to before me this 15th day of JANUARY, 2007.



Notary Public for: WASH STATE

Residing at: Spokane, WA

Comm. Expires: 8.13.06



From: Kathleen Allen kmallen333@outlook.com
Subject: Docs you needed
Date: May 12, 2023 at 6:00:41 PM
To: Mike Allen candmallen@hotmail.com

I am attaching the three documents you need for lake issues. Let me know if you need anymore!
k

Kathleen Allen
4767 S View Ridge Dr
Green Valley, AZ 85622
Voice: 509.466.3641
Email: kmallen333@outlook.com



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**SUPERIOR COURT OF WASHI
COUNTY OF SPOKANE**

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In re the Marriage of:

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KATHLEEN M. O'CONNOR,

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and

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THOMAS M. O'CONNOR

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1.1 Real Property Judgment S

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Real Property Judgment Sur

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Name of Grantor:

Thomas M. O'Connor

Assessor's property tax par

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Legal description of the 1
township, range, co

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Real Property Judgment Sur

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Name of Grantor:

Thomas M. O'Connor

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Assessor's property tax par

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Legal description of the 1
township, range, co

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ROLLING HILL

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Decree of Dissolution (DCD) - Page 1 of
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SCHEDULE "T" TO TRUST AGREEMENT
ALLEN FAMILY TRUST

The following provisions have been incorporated by reference in, and made a part of, the Trust Agreement to which this Schedule is attached.

PART 1 - TAX MATTERS

1.1 Definitions. The following definitions relate to Federal Estate Taxes and Federal Estate Tax Laws, as such terms are hereafter defined:

(A) The term "Federal Estate Taxes" means all taxes now or hereafter imposed upon the estates of decedents, or by reason of the deaths of individuals, under the Internal Revenue Code of the United States of America (Title 26, United States Code), specifically including but not necessarily limited to the taxes imposed under the provisions of Subtitle B said Title 26, United States Code, and all Regulations lawfully adopted pursuant thereto. The term "Federal Estate Tax Laws" means all statutes and regulations presently in effect, and as hereafter supplemented, enacted, and from time to time amended, that impose or in any manner implement the imposition or collection of Federal Estate Taxes, and all valid administrative and judicial interpretations thereof.

(B) The terms "Federal Estate Tax exclusion amount" and "exclusion amount" mean the exclusion amount defined in Section 2010(c) of the Internal Revenue Code, as amended from time to time.

(C) Whenever the Trustee or any other person is herein granted the power to make or direct discretionary distributions from this Trust to provide for the "maintenance, education, support, and health" of a beneficiary, such power is intended to be limited by an "ascertainable standard" within the meaning of Section 2041(b)(1)(A) of the Internal Revenue Code, as now exists and as hereafter amended from time to time, and Treasury Regulations 20-2051-1(c)(2), as now exists and as hereafter amended from time to time, and this Trust Agreement shall be so construed and administered.

(D) In construing the provisions of this Trust Agreement, whenever a reference is made in the Trust Agreement to a statute or regulation comprising part of the Federal Estate Tax Laws, for the purpose of defining a word or expression, or for the purpose of determining a dollar amount or value, and such statute or regulation is repealed with an effective date subsequent to the date of execution of this Trust Agreement, the reference in this Trust Agreement shall be construed to refer to referenced statute or regulation as the same existed immediately prior to the effective date of its repeal.

1.2 Minimizing Tax Liabilities. For the purpose of minimizing the tax liabilities of any trust and its beneficiaries, Trustee shall have the power to take such actions and to make such elections under the tax laws applicable to the estate of either Grantor, and the trust estate of any trust established hereunder, as the Trustee in Trustee's sole discretion determines to be appropriate, so long as taking such action or making such election is not expressly prohibited in this Trust Agreement. Without limiting the generality of the foregoing:

(A) *Elections Under Tax Laws.* Trustee may, when permitted by law to do so: (i) Agree to any apportionment of taxes and allocation of refunds and credits; (ii) Elect to deduct expenses of administration for estate or income tax purposes; (iii) Elect to claim, or not to claim, any deduction with respect to a qualified family-owned business which may be available under the provisions of Section 2057 of the Internal Revenue Code; and (iv) Allocate any exemption from the Federal Generation Skipping Transfer Tax available to either Grantor to any property as to which such Grantor is the transferor. Whenever any such tax election must be made by the Personal Representative of a Grantor's estate, Trustee shall request that the Personal Representative of such Grantor's estate make the election.

(B) *Severance of Trust Estates.* Trustee shall have the power to sever any trust estate established hereunder into two or more separate trust estates to be separately administered hereunder, whenever Trustee deems such severance to be advantageous for tax purposes, and in such event the income and principal of each such separate trust estate shall be distributed to the same persons, and in the same manner, as provided in this Trust Agreement with respect to the trust estate from which such separate trust estates were severed.

(C) *Allocation of Death Taxes.* The term "death taxes" as used herein means all federal and state estate, inheritance, succession, legacy, and other taxes of similar nature which are payable because of a Grantor's death. There shall be no presumption that only the residuary estate shall bear the burden of payment of death taxes. Trustee is hereby granted the authority and discretion to determine the manner in which the burden of any death taxes shall be allocated among the recipients of property included in a Grantor's gross estate as computed for the purposes of such death taxes, whether by reason of transfers subject to probate administration, or transfers from this Trust, or outside transfers, and to determine whether reimbursement should be sought from the recipients of any property for the portion of any death taxes reasonably attributable to the inclusion of that property in a Grantor's gross estate for purposes of such death taxes. Trustee is also granted the discretion to determine that death taxes should be paid in whole or in part as an expense of administration this Trust, or as an expense of administration of the probate estate of either Grantor, without seeking reimbursement from the recipients of property included in such Grantor's gross estate for death tax purposes. Trustee shall request that the Personal Representative of a Grantor's estate take such actions with respect to payment of death taxes in whole or in part as an expense of administration of the probate estate (to the extent of property available in the probate estate for the payment of such taxes), or seeking reimbursement of any death taxes from recipients of property, as shall be consistent with and in furtherance of the determinations made by Trustee under the authority granted herein.

(D) *Distribution of Interests in Family-Owned Business.* In the event the election is made to claim the deduction with respect to a qualified family-owned business allowed under the provisions of Section 2057 of the Internal Revenue Code, it shall be a condition precedent to the right of any beneficiary to receive distribution of an interest in such family-owned business that the receiving beneficiary first enter into a written agreement, in form and content acceptable to the Trustee, under whose provisions the receiving beneficiary agrees to indemnify all other beneficiaries receiving distribution of an interest in such family-owned business against the cost of all additional estate taxes such other beneficiaries may be required to pay pursuant to Section 2057 of the Internal Revenue Code in case the receiving beneficiary

sells or otherwise disposes of any portion of such business interest other than to a member of his or her family, or through a qualified conservation contribution, within 10 years following the date of death of the Grantor by reason of whose death the business interest passed to the beneficiary. Should any receiving beneficiary fail or refuse to execute such an agreement when requested to do so by Trustee, the gift of the business interest to such beneficiary shall lapse with the same force and effect as if the receiving beneficiary had predeceased the Grantor by reason of whose death the business interest would have otherwise passed to him or her. With respect to distributions of family-owned business assets concerning which the deduction of Section 2057 of the Internal Revenue Code has not been claimed, Trustee may require that distributees enter into such mutually protective agreements as Trustee, in Trustee's sole discretion, determines to be in the best interests of the family-owned business and the beneficiaries of this Trust.

(E) *Actions and Determinations of Trustee Binding Upon All Beneficiaries.* No compensating adjustments between principal and income, nor with respect to any trust, shall be made even though the elections made under the tax laws by the Trustee, or the determinations made by Trustee with respect to allocation of death taxes, may affect the interests of the beneficiaries in any manner whatsoever. The actions and determinations of the Trustee taken pursuant to the authority contained herein shall be final and binding upon all beneficiaries.

1.3 *Capital Gains Tax Basis Allocations Following Death of a Grantor.* The provisions of this Paragraph shall define the duties of Trustee following the death of a Grantor at any time when the "automatic" stepped-up capital gains basis provisions of Section 1014 of the Internal Revenue Code are no longer in effect, but the capital gains tax basis provisions of Section 1022 of the Internal Revenue Code are in effect (and without limiting the generality of the foregoing, those conditions are presently expected to exist with respect to deaths occurring after December 31, 2009). The duties of Trustee in such eventuality shall be as follows:

(A) Trustee shall allocate the aggregate stepped up capital gains tax basis allowable to a deceased Grantor's estate among the assets eligible for capital gains tax basis adjustment by reason of the death of such Grantor. If the deceased Grantor left a surviving spouse, Trustee shall also allocate the aggregate stepped up capital gains tax basis allowable with respect to property passing to the surviving spouse among the assets eligible to participate in such allocation. Trustee's said allocations shall include capital gains tax basis adjustments to any community property interests of the surviving spouse that are deemed to constitute qualified spousal property under the provisions of I.R.C. Section 1022(d)(1)(B)(iv).

(B) If by reason of the value of property subject to capital gains tax basis adjustments, a return is required to be filed with the Internal Revenue Service under the provisions of I.R.C. Section 6018 and applicable regulations, Trustee shall file such return in a timely manner, or if a personal representative of the estate of the deceased Grantor has been appointed, Trustee shall request that the return be filed by such personal representative. In such event, Trustee shall furnish to the personal representative any information from Trustee's books and records that is required for preparation of such return. If a return is required to be filed under the provisions of I.R.C. Section 6018, Trustee shall prepare and furnish to all recipients of

property eligible to participate in the allocation of allowable capital gains tax basis adjustments, a written statement containing the information required by I.R.C. Section 6018(c).

(C) If a return is not required to be filed under the provisions of I.R.C. Section 6018, Trustee shall prepare a written record reflecting the manner in which the capital gains tax basis adjustments allowable to the deceased Grantor's estate were made, and the manner in which capital gains tax basis adjustments allowable for property passing to the deceased Grantor's surviving spouse were made, and shall furnish a copy of such record to each beneficiary to whom property eligible for capital gains tax basis adjustment is distributed. In the event any regulations are hereafter promulgated under the provisions of I.R.C. Section 6018 requiring that additional information relating to capital gains tax basis adjustments be furnished to beneficiaries, Trustee shall furnish to beneficiaries the information required by such regulations.

(D) If this Trust Agreement directs that any asset be distributed "in kind," Trustee shall allocate the aggregate allowable stepped up capital gains tax basis of the estate to such asset proportionately to the manner in which the aggregate allowable stepped up capital gains tax basis of the deceased Grantor's estate was allocated among all assets of the estate. Except in the case of assets to be distributed "in kind," Trustee shall be under no duty to allocate the aggregate stepped up capital gains tax basis allowance ratably among all assets eligible to participate in such allocation, and Trustee shall allocate the allowance among eligible assets in such manner as Trustee, in Trustee's sole discretion, deems to be fair and equitable, and in the best interests of the beneficiaries of this Trust. So long as Trustee acts in good faith, the capital gains tax basis allocations made by Trustee shall be conclusive and binding upon the estate, heirs, personal representatives, executors, successors, and assigns of the deceased Grantor, and upon all parties having any interest, present or future, in this trust or in any property comprising a part of the trust estate of this trust.

(E) Notwithstanding the foregoing, a successor Trustee shall not be deemed to have breached such successor's obligations to the beneficiaries of this Trust for failure to include any historical information about the capital gains tax basis of an asset in any statement furnished to beneficiaries unless Grantors or the predecessor Trustee shall have made such information a part of the books and records of this Trust.

PART 2 - ACCOUNTING MATTERS

2.1 Accounting for Undistributed Net Income While Trust Has Status of Grantor Trust. If, at the close of any accounting period while this Trust has the status of a "Grantor Trust" for Federal Income Tax purposes, there are any undistributed gains, profits, additions, accumulations, or other increases in the trust estate that constitute taxable income for such accounting period to a Grantor or Grantors, such taxable income shall be deemed to have been distributed to the Grantor or Grantors on the last day of the accounting period and then contributed back to the trust estate as principal on the same date, and the same shall be accounted for accordingly.

2.2 Accountings. Trustee shall render an account once each twelve months to each beneficiary who is then receiving or entitled to receive income hereunder. Trustee's accountings shall show

the receipts, disbursements and distributions of principal and income since the last accounting, and the assets on hand. During all periods of time in which a Grantor serves as Trustee or Co-Trustee hereunder, all accountings shall be conclusively presumed to have been rendered and approved by all income beneficiaries.

2.3 Submission of Accountings. Trustee's accounts shall be rendered directly to each adult and competent beneficiary entitled to receive the same, and in the case of an incompetent or incapacitated beneficiary, or a beneficiary who is under a disability, Trustee's accounts shall be rendered as follows: (i) In the case of a minor beneficiary, Trustee's accounts shall be rendered to any parent of the beneficiary, or to the legal guardian of the beneficiary; (ii) In the case of an adult beneficiary who is married and whose spouse is not incapacitated or incompetent, Trustee's accounts shall be rendered to the spouse of the beneficiary (except in the case of Special Accountings); or (iii) In the case of an adult beneficiary who is not married, or whose spouse is incapacitated or incompetent, Trustee's accounts shall be rendered to all children of the beneficiary who are then living and whose addresses are known to Trustee. If no written objection shall be made to any account so rendered within ninety (90) days after a copy thereof has been deposited in the mail addressed to any person entitled thereto, as above provided, such person shall be conclusively presumed to have approved all actions reflected on the account so rendered. In the event Trustee is required under any applicable law to make or render any reports or accountings other than those required under the provisions of this Paragraph, or to render accountings in a different manner or to different parties than directed in this Paragraph, the necessity for making or rendering such other reports or accountings or doing so in a manner different from the manner directed in this Paragraph, is hereby waived to the maximum extent lawfully possible.

2.4 Accounting for Jointly Held/Community Property and Separate Property. Notwithstanding any contrary provisions of any laws relating to separate property, community property, or any form of co-ownership of property by husband and wife, or any custom or practice relating thereto, and notwithstanding the treatment thereof for federal or state income tax purposes (except as expressly stated below), Grantors direct that the income from, and proceeds from the sale, exchange, or other disposition of, trust estate property shall be accounted for as follows:

(A) *Increases in Property Value.* All increase in the value of property through reduction in indebtedness encumbering such property, or by reason of improvements made to such property, or by reason of appreciation in market value of the property, shall have the same character as the property itself, regardless of the source of funds through which such indebtedness was reduced or with which such improvements were made, or which Grantor may have rendered services that contributed toward such increase in market value.

(B) *Securities.* Dividends on securities (whether paid in cash or in stock) and securities received by reason of stock split, merger, consolidation, or other reorganization shall have the same character as the securities by reason of which such dividends or other securities were received.

(C) *Income Other Than Proceeds of Property Dispositions.* All items of income other than the proceeds arising from the disposition of property shall have the same character as jointly held/community property, or as separate property, as the property which was the source of such income; except income during Grantors' joint lifetimes which is not derived from

property of the trust estate shall have the character of jointly held/community property of the Grantors, and income accruing after the death of either Grantor, which is not derived from property of the trust estate, shall have the character of separate property of the surviving Grantor.

(D) *Proceeds of Property Dispositions.* All proceeds (whether the same constitute income or principal) from the sale, exchange, or other disposition of trust estate property shall retain the separate or jointly held/community property character of the property sold, exchanged, or otherwise disposed of.

(E) *Reinvestment of Proceeds from the Sale or Other Disposition of Trust Property.* That portion of the proceeds of the sale, exchange, or other disposition of trust estate property which is allocated to principal pursuant to the foregoing provisions may be reinvested by Trustee, and in such event the assets acquired by Trustee with such proceeds shall have the same character as jointly held/community property of the Grantors, or as separate property of one of the Grantors, as the principal that was so reinvested by Trustee.

2.5 *Allocations Between Principal and Income.* The provisions contained in this Trust Agreement relating to allocations between principal and income for purposes of Trustee's accountings hereunder shall be controlling over the provisions of any applicable statute relating to allocations between principal and income, unless the applicable statute prohibits the inclusion of such provisions in the governing trust instrument. Grantors direct that:

(A) *General Rule.* In the absence of specific instructions to the contrary contained in the Trust Agreement, Trustee may determine how any money or other property received, or any gain or loss realized or incurred, shall be allocated as between income and principal, and shall have the power to apportion between income and principal any loss or expenditure in connection with the trust estate, as Trustee may in Trustee's discretion deem just. Any specific instructions limiting Trustee's discretion with respect to allocation of gross receipts from certain sources between income and principal, or allocation of particular items of net income or losses between income and principal, must be expressly stated in the Trust Agreement and shall not be implied or inferred.

(B) *Balancing Interests of Income Beneficiaries and Remainder Beneficiaries.* Whenever there are current income beneficiaries and remainder beneficiaries, the general intention of the Grantors is that the current income beneficiaries are to be the preferred beneficiaries hereunder, and the investment policy of Trustee shall be to maximize income and benefits for the current income beneficiaries. In such event, Trustee shall have no duty to reallocate the total annual return on such investments between income and principal for the purpose of balancing the interests of the current income and remainder beneficiaries. During any periods of time in which the Trust Agreement permits Grantors, or either Grantor, to have the use and possession of any real or personal property of the trust estate, Trustee shall have no duty to generate any return with respect to such property, or to make any allocations to or for the benefit of remainder beneficiaries with respect to such property. Trustee shall have no duty to preserve principal for the benefit of remainder beneficiaries, unless the duty to preserve specific items of principal for remainder beneficiaries is expressly stated in the Trust Agreement.

(C) *Securities Purchased at Discount or Premium.* In the case of securities purchased at

a discount the entire subsequent sale price or maturity value shall be allocated to principal; and in the case of securities purchased at a premium, the premium shall be charged against principal without amortizing the same; provided, however, trustee shall not purchase securities at a discount or at a premium if a majority in interest of the current income beneficiaries of the trust instruct the Trustee in writing not to do so.

(D) *Payments Received on Notes and Contracts Receivable.* Only the interest component of installment payments received on notes or contracts receivable shall be deemed to be income.

(E) *Royalties or Other Receipts from Depletable or Consumable Resources and Intellectual Property.* Notwithstanding any statutory provisions or customs to the contrary, royalty income from oil, gas, and mineral properties, or other depletable or consumable resources, shall be allocated entirely to current income. Proceeds from the sale or other disposition of real estate containing oil, gas, minerals, or other depletable or consumable resources, or from the outright sale or other permanent disposition of rights to oil, gas, minerals, or other depletable or consumable resources, when such rights are treated as interests in real estate under applicable law, shall not be deemed to constitute royalty income, and such proceeds shall be entirely allocated to principal. Payments received by reason of the use or enjoyment of intellectual property by others shall be allocated entirely to current income, but proceeds arising from the outright sale of an item of intellectual property, or the granting of an exclusive right or license to use and enjoy a particular item of intellectual property shall be entirely allocated to principal.

(F) *Proceeds of Property Dispositions.* Proceeds from the sale, exchange, or other disposition of trust estate property shall be allocated between principal and income as follows:

(1) *Proceeds of Property Dispositions During Grantors' Joint Lifetimes.* All proceeds from the sale, exchange, or other disposition of trust estate property during Grantors' joint lifetimes may be allocated between principal and current net income as Trustee in Trustee's discretion determines to be appropriate.

(2) *Proceeds of Property Dispositions After Death of Either Grantor.* Gains and losses from the sale, exchange, or other disposition of trust property after the death of the first Grantor to die shall be accounted for as follows:

(a) *Separate Property of a Deceased Grantor.* Gains and losses from the sale or other disposition of trust property having the character of separate property of a deceased Grantor shall be allocated to the principal of such property and shall not be taken into consideration in determining the amount of current net income distributable to the surviving Grantor; provided, however, if any capital gains are required to be included in the gross income of the surviving Grantor under applicable federal or state tax law by reason of the sale or disposition of such property, the Trustee shall (if requested to do so by the surviving Grantor) distribute to the surviving Grantor a sufficient amount of the proceeds from the sale or other disposition of the property to reimburse the surviving Grantor for the federal and state income taxes he or she is required to pay by reason of the inclusion of such capital gains in his or her gross income.

(b) *Other Property.* Gains and losses from the sale, exchange, or other disposition of all other trust property may be allocated between principal and income as Trustee in Trustee's discretion determines to be appropriate. vii

**** END OF SCHEDULE "T" ****

KNOW ALL PERSONS BY THESE PRESENTS:

That RAYMOND ALBERT ALLEN and HELEN TERESA ALLEN, husband and wife, hereafter referred to as "Grantors," for good and sufficient consideration, does by these presents GRANT, BARGAIN, SELL, CONVEY, QUITCLAIM, AND DELIVER unto RAYMOND ALBERT ALLEN and HELEN TERESA ALLEN, AS CO-TRUSTEES OF ALLEN FAMILY TRUST, hereafter referred to as "Grantee," the personal property items checked below:

- ☒ All tangible and intangible personal property and property rights of every nature, wherever located, now owned or held by Grantor with respect to which there are no written certificates or documents of title, or other written records or documents that evidence Grantor's ownership thereof, including *but not limited to*: (i) All of Grantor's furniture, furnishing, household goods and appliances; (ii) All of Grantor's clothing, jewelry, and personal effects; (iii) All coins, stamps, antiques, artworks, firearms, or other collectibles owned by Grantor; and iv) Any legal claims (causes of action) the Grantor may have against other persons.
- ☒ All personal and business machinery, equipment and tools of every nature owned by Grantor, wherever situated.
- ☐ All farm, ranch, or orchard machinery, equipment and tools of every nature, and all livestock, owned by Grantor, wherever situated.
- ☒ All of the tangible and intangible property and assets of the sole proprietorship business known as "_____," now owned and conducted by Grantor. *same shall stand for the interest of and to the Grantee*
- ☒ All personally owned vehicles, machinery, equipment and tools of every nature owned by Grantor and rented, leased, or used in connection with the conduct of the business of any corporation of which the Grantor is a shareholder.

DATED this 15TH day of JANUARY, 2004

Raymond Albert Allen
RAYMOND ALBERT ALLEN

Helen Teresa Allen
HELEN TERESA ALLEN

WITNESSED:

A handwritten signature in cursive script, appearing to read "J. R. [unclear]", written over a horizontal line.



IDAHO DEPARTMENT OF
WATER RESOURCES

Northern Region • 7600 N Mineral Drive, Suite 100 • Coeur D'Alene, ID 83815-7763
Phone: 208-762-2800 • Fax: 208-762-2819 • Email: northerninfo@idwr.idaho.gov • Web: idwr.idaho.gov

Governor Brad Little

Director Gary Spackman

May 16, 2023

MICHAEL F ALLEN
CONNIE E ALLEN
328 E AUGUSTA AVE
SPOKANE WA 99207-2411

Re: Change in Ownership for Water Right No(s): 95-13670

Dear Water Right Holder(s):

The Department of Water Resources (Department) acknowledges the receipt of correspondence changing ownership of the above referenced water right(s) to you. The Department has modified its records and has enclosed a computer-generated report for you.

Updating the ownership record for a water right does not reconfirm the validity of the right. When processing a Notice of Change in Water Right Ownership, the Department does not review the history of water use to determine if the right has been forfeited or deliberately abandoned through five years or more of non-use. To read more about water right forfeiture, including how to protect a water right from forfeiture, please see Idaho Code §§ 42-222 and 42-223.

Please note, water right owners are required to report any change of water right ownership and any change of mailing address to the Department within 120 days of the change. Reporting forms are available from any office of the Department, or from the Department's website.

If you have any questions concerning the enclosed information, please contact me at (208) 762-2813.

Sincerely,

Natalie Steading
Natalie Steading
Tech Records Specialist 1

Enclosure(s)