Form 42-248/42-1409(6) Rev. 1/15

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NOV 21 2022
WATER RESOURCES
WESTERN REGION

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

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 #6 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
51-13106	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: Half Moon, LLC
   Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): IREV, LLC
   New owner(s) as listed on the conveyance document Name connector ☐ **and** ☐ **or** ☐ **and/or**

   PO Box 5239 (Mailing address) | Ketchum (City) | ID (State) | 83340 (ZIP)

   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: _____.

6. If the water right is leased to the Water Supply Bank changing ownership of a water right will reassign to the new owner any Water Supply Bank leases associated with the water right. Payment of revenue generated from any rental of a leased water right requires a completed IRS Form W-9 for payment to be issued to an owner. A new owner for a water right under lease shall supply a W-9. Water rights with multiple owners must specify a designated lessor, using a completed Lessor Designation form. Beginning in the calendar year following an acknowledged change in water right ownership, compensation for any rental will go to the new owner(s).

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.

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8. Signature: _____ (Signature of new owner/claimant) | _____ (Title, if applicable) | _____ (Date)

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

For IDWR Office Use Only:

Receipted by CL Date 11/21/2022 Receipt No. W050897 Receipt Amt. $25.00

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 CL Processed by CL Date 11/30/22

Instrument # 502866 # Pages: 4
ELMORE COUNTY, Idaho
Nov 17, 2022 12:40:50 pm Fee: $ 15.00
For: GUARANTY TITLE INC
SHELLEY ESSL, Recorder
JKENNEDY, Deputy

WARRANTY DEED

22362

For Value Received,

HALF MOON, LLC

the Grantor does hereby grant, bargain, sell, convey and warrant unto

IREV, LLC

the Grantee whose current address is:
PO Box 5239, Ketchum, ID 83340

the following described real property in Elmore County, State of Idaho more particularly described as follows, to-wit:

See Exhibit "A" attached hereto and made a part hereof.
TOGETHER WITH WATER RIGHT NO. 51-13106

TO HAVE AND TO HOLD the said premises, with their appurtenances unto the said Grantee, his heirs and assigns forever. And the said Grantor does hereby covenant to and with the said Grantee, that he is the owner in fee simple of said premises; that said premises are free from all encumbrances, EXCEPT those to which this conveyance is expressly made subject and those made, suffered or done by the Grantee(s); and subject to reservations, restrictions, dedications, easements, rights of way and agreements, (if any) of record, and general taxes and assessments, (including irrigation and utility assessments, if any) for the current year, which are not yet due and payable, and that he will warrant and defend the same from all lawful claims whatsoever, except those of record.

Date: November 1, 2022

Half Moon, LLC

By Pacific Funding Corporation
George E Barber, president
member

STATE OF Washington)
COUNTY OF Snohomish)

On this 2nd day of November, 2022, before me, a Notary Public, personally appeared George E Barber, known or identified to me to be the president of the corporation that executed the within instrument of the person who executed the instrument on behalf of said corporation, and acknowledged to me that such corporation executed the same.

NANCI L BUSBY NOTARY PUBLIC 71482 COMMISSION EXPIRES 12-31-23 STATE OF WASHINGTON

Signature: Nanci L. Busby
Residing at: Edmonds
Comm. exp: 12-31-23

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EXHIBIT "A"

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: N1/2N1/2NW1/4,

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: N1/2S1/2NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: S1/2S1/2NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: S1/2N1/2NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: SE1/4SE1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: SW1/4SE1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: SE1/4SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: NE1/4SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: SE1/4NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: S1/2N1/2SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: N1/2N1/2SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 29: S1/2SE1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 29: S1/2N1/2, N1/2S1/2

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 29: NW1/4NE1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 29: NE1/4NE1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

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Section 28: S1/2NW1/4, SW1/4SW1/4, E1/2SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 28: NW1/4NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 28: NE1/4NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: SE1/4SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 21: SW1/4SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: NE1/4NW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: SE1/4NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: W1/2W1/2NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: E1/2W1/2NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: W1/2E1/2NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: E1/2E1/2NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 24: SW1/4SW1/4, E1/2SW1/4, SE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 24: S1/2NW1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 24: W1/2NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 13: SE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: E1/2E1/2NW1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: W1/2E1/2NW1/4

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Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 20: NE1/4NE1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 19: A parcel of land located in the SW Corner of said section, more particularly described as follows:
Commencing at the SW Corner of said Section 19, Thence 350 feet North along the West Boundary line of said Section; thence 400 feet East on a line parallel to the South Boundary line of said Section; thence 350 feet South to the Southern boundary line of said Section to a point 400 feet East of the point of beginning; thence 400 feet west along the South Boudary line of said Section to the point of beginning.

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 19: SE1/4NW1/4, U.S. Government Lots 1, 2, 3 and 4 Save and Except the following:

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 19: A parcel of land located in the SW Corner of said section, more particularly described as follows:
Commencing at the SW Corner of said Section 19, Thence 350 feet North along the West Boundary line of said Section; thence 400 feet East on a line parallel to the South Boundary line of said Section; thence 350 feet South to the Southern boundary line of said Section to a point 400 feet East of the point of beginning; thence 400 feet west along the South Boudary line of said Section to the point of beginning.

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 17: S1/4S1/2SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 17: N1/2S1/2SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 17: S1/2N1/2SW1/4

Township 6 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 17: N1/2N1/2SW1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: SW1/4NW1/4

Township 7 South, Range 12 East, Boise Meridian, Elmore County, Idaho

Section 3: U.S. Government Lots 3 and 4, E1/2SW1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 24: E1/2NE1/4

Township 6 South, Range 11 East, Boise Meridian, Elmore County, Idaho

Section 25: NW1/4NW1/4

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IDAHO DEPARTMENT OF WATER RESOURCES **3/24/2023**
Proof Report

Water Right 51-13106

Owner Type	**Name and Address**
Current Owner	IREV LLC PO BOX 5239 KETCHUM, ID 83340-5299
Previous Owner	HALF MOON LLC 760 E KING ST STE 105 MERIDIAN, ID 83642-4825 (208) 322-5600
Representative	HDR INC C/O LORI GRAVES 300 E MALLARD DR STE 350 BOISE, ID 83706-6660 (208) 383-4140

Priority Date: 9/27/2013
Basis: License
Status: Active

Source	**Tributary**
GROUND WATER	

Beneficial Use	**From**	**To**	**Diversion Rate**	**Volume**
IRRIGATION	03/15	11/15	3.900 CFS	800.0 AF
	Total Diversion		3.900 CFS	800.0 AF

Source and Point(s) of Diversion:

GROUND WATER	NENE	Sec. 25, Twp 06S, Rge 11E, ELMORE County

Place Of Use:
IRRIGATION within ELMORE County

			NE				NW				SW				SE				
Twp	Rng	Sec	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	Totals
06S	11E	25	16.0	33.0	31.0	15.0	28.0	31.0	24.0	22.0									200.0

POU Total Acres: 200.0

Conditions of Approval:

1.	R64	This right when combined with all other rights shall provide no more than 0.02 cfs per acre nor more than 4.0 afa per acre at the field headgate for irrigation of the place of use.
2.	01M	After specific notification by the Department, the right holder shall install a

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		suitable measuring device or shall enter into an agreement with the Department to use power records to determine the amount of water diverted and shall annually report the information to the Department.
3.	073	Diversion and use of water with a temperature greater than 85 degrees Fahrenheit is not authorized under this right.
4.	933	This right is for the use of trust water, and it is subject to review 5 years after its initial approval (date of permit approval) to re-evaluate the availability of trust water for the authorized use and to re-evaluate the public interest criteria for reallocating trust water.
5.	934	When the minimum stream flow water rights in the Snake River at Murphy Gage are not being satisfied, the right holder shall cease diverting water for the consumptive uses authorized by this right. The minimum stream flow water rights are for 3,900 cfs from April 1 through October 31 and 5,600 cfs from November 1 through March 31. See IDAPA 37.03.08.030.
6.	103	When ordered by the Director, the right holder shall provide mitigation acceptable to the Director to offset depletion of lower Snake River flows needed for migrating anadromous fish. The amount of water required for mitigation, which is to be released into the Snake River or a tributary for this purpose, will be determined by the Director based upon the reduction in flow caused by the use of water pursuant to this right. Any order of the Director issued in accordance with this paragraph shall be in conformance with applicable rules allowing the right holder due process as the need for mitigation and the amount of mitigation are determined.

Comments:

1	dnelson	11/13/2020	POD
Updated Shape			
2	dnelson	11/13/2020	POU
Updated Shape			
3	dnelson	11/13/2020	POU
Updated Pls			

Dates and Other Information:
Licensed Date: 12/11/2020
Water District Number: NWD
Generic Max Rate Per Acre: 0.020
Generic Max Volume Per Acre: 4.0
Swan Falls Trust or Nontrust: T
Mitigation Plan: False

Combined Use Limits:
N/A

Verification Log

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51-13106
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SubCase:
N/A

Water Supply Bank:

N/A

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51-13106
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IDAHO DEPARTMENT OF WATER RESOURCES 9/9/2014

Proof Report

Water Right 51-13105

Owner Type	Name and Address
Current Owner	**BRENT MASTRE** **28983 CATTLE DRIVE RD** **BRUNEAU, ID 83604** **(208)845-2500**
Current Owner	**RACHEL MASTRE** **28983 CATTLE DRIVE RD** **BRUNEAU, ID 83604** **(208)845-2500**
Original Owner	IVAN E CANTRELL 2650 N 3RD E MOUNTAIN HOME, ID 83647 (208)587-8807
Previous Owner	WILBUR C MASTRE PO BOX 393 GRAND VIEW, ID 83624-0393 (208)834-2833
Previous Owner	BARBARA MASTRE PO BOX 393 GRAND VIEW, ID 83624-0393 (208)834-2833
Previous Owner	WILBUR & BARBARA MASTRE LIVING TRUST 29811 MORMON BLVD BRUNEAU, ID 83604 (208) 845-2833
Security Interest	**INTERMOUNTAIN COMMUNITY BANK** **521 12TH AVE S** **NAMPA, ID 83651**

Priority Date: 3/29/1980
Basis: Decreed
Status: Active

Source	Tributary
GROUND WATER	

Beneficial Use	From	To	Diversion Rate	Volume
IRRIGATION	03/15	11/15	0.600 CFS	185.0 AF
	Total Diversion		0.600 CFS	185.0 AF

Source and Point(s) of Diversion

GROUND WATER	NESE	Sec. 2, Twp 07S, Rge 04E, OWYHEE County

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GROUND WATER NWSE Sec. 2, Twp 07S, Rge 04E, OWYHEE County

Place Of Use

IRRIGATION within OWYHEE County

			NE				NW				SW				SE				
Twp	Rng	Sec	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	Totals
07S	04E	1										37.0							37.0

POU Total Acres: 37.0

Conditions of Approval:

1. POINT OF DIVERSION IS ON LINE DIVIDING T07S, R04E, S02, NESE AND NWSE.
2. THE USE OF WATER FOR IRRIGATION UNDER THIS RIGHT MAY BEGIN AS EARLY AS MARCH 1 AND MAY CONTINUE TO AS LATE AS NOVEMBER 15, PROVIDED OTHER ELEMENTS OF THE RIGHT ARE NOT EXCEEDED. THE USE OF WATER BEFORE MARCH 15 UNDER THIS REMARK IS SUBORDINATE TO ALL WATER RIGHTS HAVING NO SUBORDINATED EARLY OR LATE IRRIGATION USE AND A PRIORITY DATE EARLIER THAN THE DATE A PARTIAL DECREE IS ENTERED FOR THIS RIGHT.
3. C18 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.

Comments:

1. jhersley 8/7/2013 split right
This water right is a split of 51-7147 due to change in ownership.

2. jhersley 8/7/2013 POD
Updated Shape

3. jhersley 8/7/2013 POU
Updated Shape

Dates and Other Information

Decreed Date: 4/20/2000
Civil Case Number: 39576
Judicial District: FIFTH
State or Federal: S
Mitigation Plan: False

Combined Use Limits

N/A

SubCase:

N/A

Water Supply Bank:
N/A

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IDAHO DEPARTMENT OF
WATER RESOURCES

Western Region • 2735 W Airport Way • Boise, ID 83705-5082
Phone: 208-334-2190 • Fax: 208-334-2348 • Email: westerninfo@idwr.idaho.gov • Web: idwr.idaho.gov

Governor Brad Little **Director Gary Spackman**

November 30, 2022

IREV LLC
PO BOX 5239
KETCHUM ID 83340-5299

RE: Assignment of Permit No(s): 51-13106

Dear Permit Holder(s):

The Department of Water Resources (Department) has received notice that you are the new owner of a portion of the above referenced permit(s). The Department has modified its records and has enclosed a computer-generated report for you.

Your portion of each permit has a specified point of diversion, nature of use and place of use. If you plan to change the authorized point of diversion, nature of use, or place of use, including adding a new point of diversion, you must file an Application for Amendment of Permit. If you do not plan to change any elements of your permit, then no further action is required at this time.

The portion of the permit retained by the original permit holder retains the original permit number. The Department is sending the original permit holder a copy of this letter and a computer-generated report showing the changes to the original permit.

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 .

Sincerely,

Clint Lindow
Water Resource Agent

Enclosure(s)

c: HDR INC
IREV LLC

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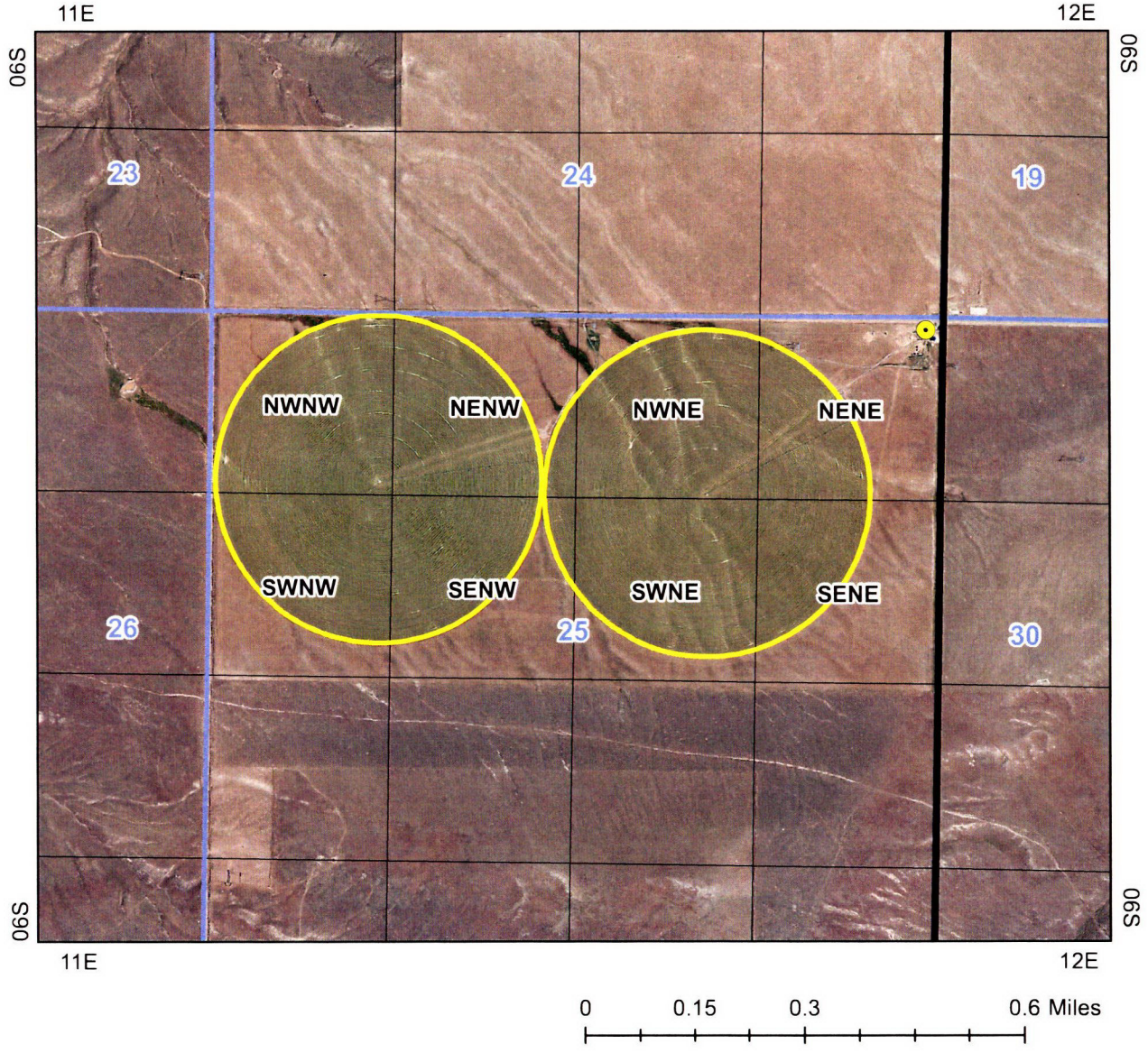
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State of Idaho
Department of Water Resources

Attachment to Water Right

51-13106

This map depicts the IRRIGATION place of use boundary for this water right at the time of this approval and is attached to the approval document solely for illustrative purposes.



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Columbia Bank

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MAR 11 2022
WATER RESOURCES
WESTERN REGION

March 8, 2022

State of Idaho

Department of Water Resources

2735 Airport Way

Boise ID 83705

To whom it may concern

This letter is to notify you that we no longer have an interest in Water Right #51-13105 for Brent & Rachel Mastre. We have attached a copy of the original report for you to get the information you need to process this request.

If you have any questions please contact me at 208-475-5035.

Thanks

Lori Myers

Commercial Banking Specialist

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Mansfield, Debra

From: Mansfield, Debra
Sent: Tuesday, March 14, 2023 10:16 AM
To: 'Lori Myers'
Subject: RE: Bank name

Thank You, Lori. I cannot accept those sources so we'll just wait for the expiration date and the Security Interest will naturally fall off. I appreciate your time and I hop you have a good rest of the week.

Sincerely,

Debra Mansfield | Office Specialist II
IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Friday, March 10, 2023 3:12 PM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

CAUTION: **This email originated outside the State of Idaho network. Verify links and attachments BEFORE you click or open, even if you recognize and/or trust the sender. Contact your agency service desk with any concerns.**

Debra- I was sent this:

https://www.columbiabank.com/Upload/about-us/press-releases/IMCB%20Closing%20%20press%20release%20final1.pdf

Here also are a few links to local paper press about the acquisition that reference both ICB and PSB as well

https://idahobusinessreview.com/2014/11/05/columbia-state-banks-acquisition-of-panhandle-completed/

http://www.newsbf.com/news/201411/04bankprn.html

If this doesn't work then we will wait until it just falls off.

Thanks Lori

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

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MAR 14 2023

Columbia Banking System

FOR IMMEDIATE RELEASE
November 3, 2014

Contacts: **Melanie J. Dressel**, President
and Chief Executive Officer
(253) 305-1911

Clint E. Stein, Executive Vice President
and Chief Financial Officer
(253) 593-8304

COLUMBIA BANKING SYSTEM ANNOUNCES CLOSING OF INTERMOUNTAIN COMMUNITY BANCORP ACQUISITION

TACOMA, Washington, November 3, 2014 /PRNewswire -- Columbia Banking System, Inc. (NASDAQ: COLB, "**Columbia**") today announced the completion of its acquisition of Intermountain Community Bancorp ("Intermountain"), the parent company of Panhandle State Bank, effective as of November 1, 2014. Immediately following completion of the acquisition, Panhandle State Bank was merged with and into Columbia's wholly owned subsidiary, Columbia State Bank. With this transaction, which was completed in just over three months since the merger agreement was signed, Columbia's total assets are approximately $8.5 billion, with over 150 branches throughout Washington, Oregon and Idaho. Columbia also appointed Ford Elsaesser, the former Chairman of Intermountain, to serve on Columbia's Board and the Board of Columbia State Bank.

Melanie J. Dressel, President and Chief Executive Officer of Columbia, said, "We are delighted to welcome the customers, employees, and shareholders of Intermountain to Columbia. This acquisition marks our entry into the Idaho market and furthers our long stated objective of being the leading Pacific Northwest regional community bank. The complementary aspects of the

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companies' businesses, including customer focus, business orientation and compatibility of values and operating styles, make the merger a natural fit."

Columbia will separately announce, when the information is available, the final results of the merger consideration elected to be received by former Intermountain shareholders.

Keefe, Bruyette & Woods, Inc. acted as financial advisor and Sullivan & Cromwell LLP acted as legal counsel to Columbia. Sandler O'Neill + Partners, L.P. acted as financial advisor and Graham & Dunn PC acted as legal counsel to Intermountain.

About Columbia

Headquartered in Tacoma, Washington, Columbia Banking System, Inc. is the holding Company of Columbia State Bank, a Washington state-chartered full-service commercial bank. For the eighth consecutive year, the bank was named in 2014 as one of Puget Sound Business Journal's "Washington's Best Workplaces."

More information about Columbia can be found on its website at www.columbiabank.com.

###

Note Regarding Forward-Looking Statements

This news release includes forward looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, which management believes are a benefit to shareholders. These forward looking statements describe Columbia's management's expectations regarding future events and developments such as future operating results, growth in loans and deposits, continued success of Columbia's style of banking and the strength of the local economy. The words "will," "believe," "expect," "intend," "should," and "anticipate" and words of similar construction are intended in part to help identify forward looking statements. Future events are difficult to predict, and the expectations described above are necessarily subject to risk and uncertainty that may cause actual results to differ materially and adversely. In addition to discussions about risks and uncertainties set forth from time to time in Columbia's filings with the Securities and Exchange Commission, available at the SEC's website at www.sec.gov and the Company's website at www.columbiabank.com, including the "Risk Factors," "Business" and "Management's Discussion and Analysis of Financial Condition and Results of Operations" sections of our annual reports on Form 10-K and quarterly reports on Form 10-Q, factors that

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may cause actual results to differ materially from those contemplated by such forward-looking statements include, among others, the following: (1) local, national and international economic conditions may be less favorable than expected or have a more direct and pronounced effect on Columbia than expected and adversely affect Columbia's ability to continue its internal growth at historical rates and maintain the quality of its earning assets; (2) changes in interest rates may reduce interest margins more than expected and negatively affect funding sources; (3) projected business increases following strategic expansion or opening or acquiring new branches may be lower than expected; (4) costs or difficulties related to the integration of acquisitions may be greater than expected; (5) competitive pressure among financial institutions may increase significantly; and (6) legislation or regulatory requirements or changes may adversely affect the businesses in which Columbia is engaged. We believe the expectations reflected in our forward-looking statements are reasonable, based on information available to us on the date hereof. However, given the described uncertainties and risks, we cannot guarantee our future performance or results of operations and you should not place undue reliance on these forward-looking statements. We undertake no obligation to update or revise any forward-looking statements, whether as a result of new information, future events or otherwise. The factors noted above and the risks and uncertainties described in our SEC filings should be considered when reading any forward-looking statements in this release.

Annualized, pro forma, projected and estimated numbers and percentages are used for illustrative purposes only, are not forecasts and may not reflect actual results.

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IDAHO BUSINESS REVIEW

Columbia State Bank's acquisition of Panhandle completed

By: Brad Iverson-Long November 5, 2014 Comments Off

Columbia Banking System, the parent company of Columbia Bank in Tacoma, Wash., completed its acquis Intermountain Community Bancorp on Nov. 3. Intermountain had run banks under the names Panhandle in northern Idaho, Magic Valley Bank in south central Idaho, and Intermountain Bank in southwest Idaho. Panhandle's branches will now have ...

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ABOUT BRAD IVERSON-LONG



Brad Iverson-Long is a reporter for the Idaho Business Review, covering banks, financial services, te and new business.

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Owner changes for local branch of Panhandle State Bank

November 4, 2014

Something is different at Panhandle State Bank on the Bonners Ferry South Hill.

New name. New owner. And a little bit of a new look.



The parent company of Panhandle State Bank was recently acquired by Tacoma-based Columbia Bank. Bonners Ferry's local branch of the former Panhandle State Bank is now Columbia Bank.

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The Bonners Ferry branch of Panhandle State Bank is now a branch of Columbia Bank, a Tacoma, Washington-based banking system.

Last July, Columbia Banking System, Inc., the parent company of Columbia Bank, announced its agreement to acquire Intermountain Community Bancorp, which is the Sandpoint parent company of Panhandle State Bank.

For the $121.5 million cash and stock purchase price, Columbia Bank is merging Intermountain's four divisions and nineteen banking locations in Idaho, Oregon, and Washington, including our local Panhandle State Bank branch location here in Bonners Ferry, into Columbia's system. Since July, the two banking companies have been working out the details of the business deal, and meeting regulatory requirements. The deal was officially finalized and announced as effective just this past Saturday, November 1.

With this acquisition, Columbia bank now has over $8 billion in assets, becomes the third largest bank in the state of Washington, and now operates over 150 banking locations throughout the Pacific Northwest.

Columbia Bank has long had the goal of expanding throughout the Northwest, including into Idaho. "We are delighted that Intermountain has agreed to join and grow with Columbia by continuing to build on the market share they have already established," said Melanie J. Dressel, President and Chief Executive Officer of Columbia. "We have stated for many years that it has long been our strategy to become the premier Pacific

Northwest regional community bank. We have always felt that Idaho was an important part of that strategy and Intermountain, with their statewide presence, provides us with a substantial base to serve the Idaho market. We see this as an exciting opportunity for both companies, our shareholders, and our respective teams of bankers."

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Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

Columbia Bank UMPQUA BANK

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Thursday, March 9, 2023 8:25 AM
To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

Warning - This Is An External Email

Good morning Lori,
At this point we would need more documentation showing that Intermountain Community bank was a division of Panhandle State Bank. If you don't want to do that then I can stop this process and we can wait for the interest to naturally expire.

Please let me know how you would like to proceed.

Regards,

Debra Mansfield | Office Specialist II
IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Wednesday, March 8, 2023 2:38 PM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

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Intermountain community bank was a division of Panhandle State Bank, we were not a separate bank.

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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SECRETARY'S CERTIFICATE

I certify that I am the Assistant Secretary of Columbia State Bank, located in Tacoma, State of Washington, and that I have been duly elected and am presently serving in that capacity in accordance with the Bylaws of said Corporation.

I further certify that, effective November 1, 2014, Panhandle State Bank merged with and into Columbia State Bank, as evidenced by the attached Certificate of Merger issued by the Director of the Department of Financial Institutions of the State of Washington and by the attached Articles of Merger issued by the Secretary of State of the State of Washington.

The Certificate of Merger and the Articles of Merger are in full force and effect and have not been revoked or rescinded as of the date hereof.

IN WITNESS HEREOF, I have affixed my signature and the corporate seal of Columbia State Bank, this 3rd day of November 2014.

Cathleen Dent

Cathleen Dent
AVP and Assistant Corporate Secretary



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In the matter of the merger of Panhandle State Bank, Sandpoint, Bonner County, Idaho and Columbia State Bank, Tacoma, Pierce County, Washington

CERTIFICATE OF MERGER

TO ALL TO WHOM THESE PRESENTS SHALL COME:

WHEREAS, Columbia State Bank, Tacoma, Pierce County, Washington, has made application for a merger with Panhandle State Bank, Sandpoint, Bonner County, Idaho, under provisions of Title 30 RCW; and

WHEREAS, the Director of Banks, Department of Financial Institutions, Richard M. Riccobono ("Director"), has determined the following:

1. The resulting state bank, Columbia State Bank, meets the requirements of state law.

2. The Plan provides an adequate capital structure including surplus in relation to its other activities, which are to continue or are to be undertaken.

3. The Plan is fair to all parties concerned.

4. The Merger is not contrary to the public interest.

NOW, THEREFORE, I, Richard M. Riccobono, the undersigned Director of Banks for the Department of Financial Institutions of the State of Washington,

DO HEREBY CERTIFY, that the necessary instruments have been received and filed in this office on October 31, 2014, which comply with all the requirements of law to validate the Plan, and that the name of the resulting bank is Columbia State Bank, located in Tacoma, Pierce County, Washington; and such Merger is hereby approved effective at filing on November 1, 2014.

DEPARTMENT OF FINANCIAL INSTITUTIONS
STATE OF WASHINGTON

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the Director of the Division of Banks for the Department of Financial Institutions at the Capitol, in the City of Olympia, this 31st day of October, 2014.

Richard M. Riccobono
Director of Banks
Department of Financial Institutions
State of Washington

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UNITED STATES OF AMERICA

The State of Washington

Secretary of State

CERTIFICATE OF MERGER

I, Kim Wyman, Secretary of State of the State of Washington and custodian of its seal, hereby certify that documents meeting statutory requirements have been filed and processed with the Secretary of State merging the listed "Merging Entities" into:

COLUMBIA STATE BANK

WA Bank Corporation
UBI: 601-480-486
Filing Date: October 31, 2014
Effective Date: November 1, 2014

Merging Entities:

602-503-869 PANHANDLE STATE BANK

Given under my hand and the Seal of the State of Washington at Olympia, the State Capital

Kim Wyman, Secretary of State

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Date Issued: 10/31/2014

FILED

OCT 31 2014

WA SECRETARY OF STATE

EXECUTION VERSION

APPROVED

DIRECTOR OF BANKS

DEPARTMENT OF FINANCIAL INSTITUTIONS

STATE OF WASHINGTON
SECRETARY OF STATE

ARTICLES OF MERGER OF PANHANDLE STATE BANK WITH AND INTO COLUMBIA STATE BANK

November 1, 2014

Pursuant to Sections 23B.11.050 and 30.49 et. seq. of the Revised Code of Washington ("RCW"), the undersigned as the corporations in a merger hereby submit the following information:

1. The names of the corporations proposing to merge are COLUMBIA STATE BANK ("CSB"), a Washington state-chartered bank and wholly owned subsidiary of Columbia Banking System, Inc., and PANHANDLE STATE BANK ("PSB"), an Idaho state-chartered bank and wholly owned subsidiary of Intermountain Community Bancorp.

2. The name of the surviving corporation is COLUMBIA STATE BANK.

3. Attached hereto as Exhibit A, and incorporated herein by this reference, is the Agreement and Plan of Merger ("Merger Agreement") which sets forth the plan of merger under which PSB will merge with and into CSB.

4. The Merger Agreement was duly approved by the sole shareholder of CSB pursuant to RCW Section 30.49.040.

5. The Merger Agreement was duly approved by the sole shareholder of PSB pursuant to Section 26-904 of the Idaho Code.

6. The Articles of Incorporation of CSB will serve as the surviving corporation's Articles of Incorporation.

7. The effective date of these Articles of Merger shall be 12:02 a.m. Pacific Time on November 1, 2014.

[Remainder of the page intentionally left blank]

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BankFind Suite Home | Back to Search Results

Panhandle State Bank

Institution Details

Data as of 03/03/2023

Institution Closed
Merged or acquired on 11/01/2014
without government assistance

FDIC Cert #
23415

Established
05/18/1981

Bank Charter Class
State Chartered Banks, not member of the Federal Reserve System (FRS)

Primary Federal Regulator
Federal Deposit Insurance Corporation

Main Office Address
414 Church Street
Sandpoint, ID 83864

Financial Information
Create financial reports for this institution

Consumer Assistance
Complaints & Questions with Personal Information

Contact the FDIC
Questions about Bank Information

Succeeding Institution

Columbia State Bank
Cert - 33826

FDIC Insured
Since 08/16/1993

Click to View Succeeding Institution

See the succeeding institution for more information.

Get additional detailed information by selecting from the following:

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Locations | History | Institution Profile | Other Names

8 Historical Events

Results 25

1

Page # Go

	Description of Event	View Details
05/18/1981	Institution established. Original name: Panhandle State Bank (23415).	
01/27/1998	Reorganized banking operations.	
01/30/2003	Branch Purchased	
11/03/2004	Acquired Magic Valley Bank (34555) in Twin Falls, ID.	
05/13/2005	Acquired Intermountain Savings Bank of Washington (58038) in Spokane Valley, WA.	
05/12/2008	Main Office moved to 414 Church Street, Sandpoint, ID 83864.	
07/09/2009	Changed Trust Powers to Full.	
11/01/2014	Merged and became part of Columbia State Bank (33826) in Tacoma, WA.	

*Data prior to 01/01/2000 may include small anomalies which may or may not effect the historic events of this institution.
If you have questions or concerns, please contact the FDIC using the link above.

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Columbia State Bank

Business Combinations

FDIC Cert# 33826

Contact the FDIC

Transaction ID	201500049
Action Taken	223 - Merger -Without Assistance
Process Date	01/07/2015
Effective Date	11/01/2014
Effected Branches	21

Main Office Address
1301 A Street
Tacoma, WA 98402

View Branches

Outgoing Institution		Acquiring Institution		Surviving Institution	
Institution Name	Panhandle State Bank	**Institution Name**	Columbia State Bank	**Institution Name**	Columbia State Bank
Cert#	23415	**Cert#**	33826	**Cert#**	33826
Class	NM	**Class**	NM	**Class**	NM
County	Bonner	**County**	Pierce	**County**	Pierce
FDIC Region	San Francisco	**FDIC Region**	San Francisco	**FDIC Region**	San Francisco
Primary Regulator	FDIC	**Primary Regulator**	FDIC	**Primary Regulator**	FDIC
Chartering Authority	STATE	**Chartering Authority**	STATE	**Chartering Authority**	STATE
Trust	None	**Trust**	Full	**Trust**	Full

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Wednesday, March 8, 2023 1:57 PM
To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

Warning - This Is An External Email

Lori,
Do you have a similar document regarding Columbia State Bank acquiring Intermountain Community Bank? Intermountain Community Bank is the institution we have listed as the Security Interest.

Debra Mansfield | Office Specialist II
IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Wednesday, March 8, 2023 10:40 AM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

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Debra- Will these forms work?

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Wednesday, March 8, 2023 8:53 AM
To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

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I understand and if you are not able to find what we need just let me know.

Thank you,

Debra Mansfield | Office Specialist II
IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Wednesday, March 8, 2023 8:49 AM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

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Ok I am still trying to find something but if I can't we may have to wait until we fall off.

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Wednesday, March 8, 2023 8:45 AM

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To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

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Lori,

Unfortunately, we can't make any changes to this water right on your behalf without evidence that you have (or had) a security interest in the water right. Intermountain Community Bank's security interest in this water right expires on 03-14-2024 and they will be removed from the water right at that time with no further action required on your part.

If you would like to be removed now, we will still require evidence of your interest. Acceptable documentation would be either a document showing that Columbia Bank acquired Brent and Rachel Mastre's loan from Intermountain Community Bank, or a document showing the business acquisition/merger.

Debra Mansfield | Office Specialist II
IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Wednesday, March 8, 2023 8:16 AM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

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What do we do if I can't get copy an official document?

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Wednesday, March 8, 2023 7:50 AM

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To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

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Lori,

Unfortunately, this would not be sufficient.

From: Lori Myers <LMyers@columbiabank.com>
Sent: Tuesday, March 7, 2023 3:46 PM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

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Debra- Will this work?

Lori

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Tuesday, March 7, 2023 2:56 PM
To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

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Of course, this is Water Right number 51-13105 for Brent and Rachel Mastre.

Debra Mansfield | Office Specialist II

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IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Tuesday, March 7, 2023 2:44 PM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: RE: Bank name

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Debra- remind me who this was on? Well we have another issue we just merged with Upmqua bank as of 3-1-23.

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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From: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Sent: Tuesday, March 7, 2023 2:03 PM
To: Lori Myers <LMyers@columbiabank.com>
Subject: RE: Bank name

Warning - This Is An External Email

Hello Lori,

We are being asked to acquire additional documentation regarding this change in bank name. I can accept either a document of reconveyance/sale of the loan for Water Right 51-13105 or an official business acquisition/merger document.

I apologize for the delay in this request. This file just came back to my desk.

Regards,

Debra Mansfield | Office Specialist II

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Mansfield, Debra

From: Mansfield, Debra
Sent: Tuesday, March 7, 2023 2:03 PM
To: Lori Myers
Subject: RE: Bank name

Hello Lori,

We are being asked to acquire additional documentation regarding this change in bank name. I can accept either a document of reconveyance/sale of the loan for Water Right 51-13105 or an official business acquisition/merger document.

I apologize for the delay in this request. This file just came back to my desk.

Regards,

Debra Mansfield | Office Specialist II
IDWR - Western Region
2735 W Airport Way, Boise ID 83705
(208) 334-2190 | Debra.Mansfield@idwr.idaho.gov

From: Lori Myers <LMyers@columbiabank.com>
Sent: Thursday, February 2, 2023 8:58 AM
To: Mansfield, Debra <Debra.Mansfield@idwr.idaho.gov>
Subject: Bank name

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Hi Debra- Intermountain Community Bank was bought by Columbia Bank back in 2014 that is why there are two different bank names. If you need anything else please let me know.

Thanks Lori Myers

Lori Myers
Commercial Banking Specialist

Nampa/Canyon County BBC
521 12th Ave S
Nampa ID 83651

Branch: 208-466-8661 | **Direct:** 208-475-5035 | **Fax:** 208-466-8657 | **Website:** lmyers@ColumbiaBank.com

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Connect with Columbia Bank

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MEMORANDUM

TO: Water Right File: 51-13105

FROM: Debra Mansfield

DATE: February, 02 2023

RE: Telephone conversation with Lori Myers

On March 11, 2022, the Department of Water Resources received correspondence requesting a release of Columbia Bank as the Security Interest for the above referenced water right.

I contacted the signer, Commercial Banking Specialist Lori Myers by phone on February 2, 2023 to request additional information. I explained the water right 51-13105 has Intermountain Community Bank listed as the Security Interest and not Columbia Bank. Lori explained that Intermountain Community Bank was acquired by Columbia Bank in 2014 and has two names for older account correspondence.

I asked Ms. Myers to send me some documentation explaining the change in the institution's name. She will be emailing the information to have in writing.

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