

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

IN RE THE GENERAL ADJUDICATION
OF RIGHTS TO THE USE OF WATER FROM
THE BEAR RIVER BASIN WATER SYSTEM

CIVIL CASE NUMBER: 79576

Claim ID: 11-492

Date Received: 10/20/23

Receipt No: P000527

Claim Fee: \$50.00 By: mR

RECEIVED

OCT 20 2023

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

IDWR/Preston

Please type or print clearly

1. Name of claimant(s) Alan E. and Kristen Skinner Phone (208) 251-4836
Mailing address PO Box 432 Soda Springs Ida Zip 83276
Street or Box City State
Email address (optional) askinner@sodaspringsid.com
2. Date of priority: (Only one per claim) 6/17/1889 (Explain priority date selected in Remarks)
Month/Day/Year (YYYY)
3. Source of water supply (Check one) Ground Water () or Other (☒) (a) Soda Creek
which is tributary to (b) Bear River
4. a. Location of point of diversion is: Township 09S, Range 42E, Section 6,
NW 1/4 of NW 1/4, Govt. Lot _____, BM, County of Caribou
Parcel no. _____
Additional points of diversion, if any: _____
If available, GPS Coordinates _____
b. If instream flow, beginning point of claimed instream flow is:
Township _____, Range _____, Section _____, _____ 1/4 of _____ 1/4,
Govt. Lot _____, BM, County of _____
Ending point is: Township _____, Range _____, Section _____, _____ 1/4 of _____ 1/4,
Govt. Lot _____, BM, County of _____
5. Description of existing diversion works (dams, reservoirs, ditches, wells, pumps, pipelines, headgates, etc.),
including the dates of any changes or enlargements in use, the dimensions of the diversion works as
constructed and as enlarged and the depth of each well.
The diversion is accomplished by diverting a portion of Soda Creek into a Canal used by both the City of Soda
for Hydro Plant production and diversion for our Irrigation rights

6. Water is claimed for the following purposes:

(dates are inclusive MM-DD) (cfs) (acre-feet)

For Irrigation purposes from 4/20 to 9/30 amount .50 or _____

For _____ purposes from 4/15 to 10/31 amount AS or _____

For _____ purposes from _____ to _____ amount _____ or _____

For _____ purposes from _____ to _____ amount _____ or _____

7. Total quantity claimed (a) .02 (cfs) and/or (b) _____ (acre-feet)

8. Non-irrigation uses; describe fully (e.g., Domestic: Give number of households served; Stockwater: Type and number of livestock, etc.) _____

9. Description of place of use:

- If water is for irrigation, indicate acreage in each subdivision in the tabulation below.
- If water is used for other purposes, place a symbol of use (example: D for Domestic) in the corresponding place of use below. See instructions for standard symbols.

TWP	RGE	SEC	NE				NW				SW				SE				Totals
			NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	NE	NW	SW	SE	
09S	41E	1												X			X	X	

Parcel no(s). _____ Total number of acres irrigated 20

10. In which county(ies) are lands listed above as place of use located? _____

11. Do you own the property listed above as place of use? Yes (☒) No (☐)
If your answer is No, describe in Remarks below the authority you have to claim this water right.

12. Describe any other water rights used at the same place and for the same purposes as described above.
11-451, 11-453, 11-459, 11-467, 11-468, 11-475, 11-481, 11-484, 11-485, 11-489, 11-490, or None (☐)

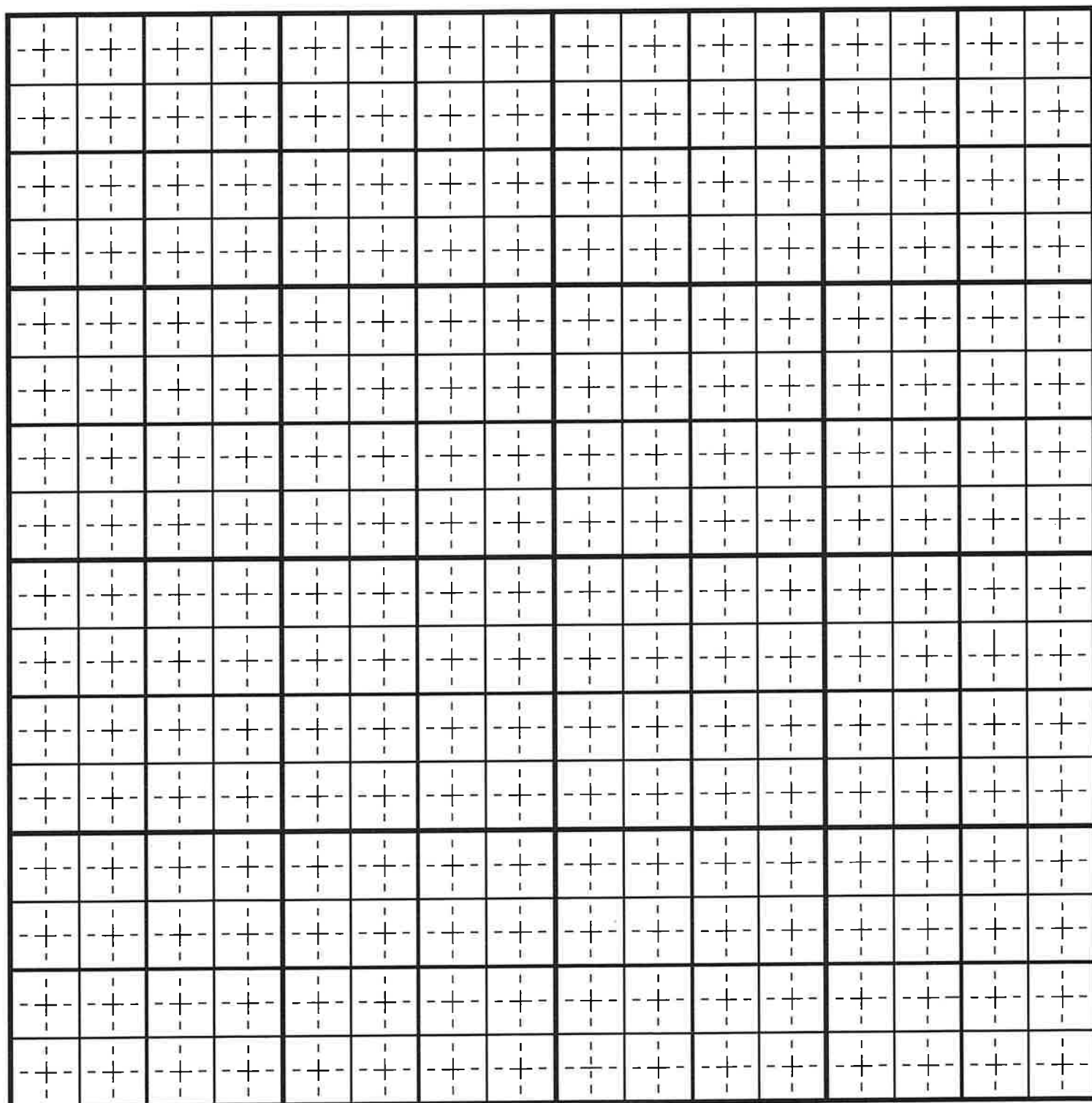
13. Remarks (Include an explanation of the priority date selected):

Will provide an application for all Water Rights listed, but this list has a consistent place of use for all of them.

Name of claimant(s) _____ Claim ID _____

Map of Project: Attach aerial photograph or topographic map showing clearly the point of diversion, place of use, section number, township, and range number, unless unavailable. Otherwise sketch the elements above on the grid below.

Scale: 2 inches equals 1 mile



Name of claimant(s) _____ Claim ID _____

14. Basis of claim (Check one) Beneficial Use () Posted Notice () License () Permit () Decree ()

Court _____ Decree Date _____ Plaintiff v. Defendant _____

If applicable provide IDWR Water Right Number 11-492

15. **Signature(s)**

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notices in the Bear River Basin Water System Adjudication."

(b.) I/We do (✓) do not () wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 2

For Individuals: I/We do solemnly swear or affirm under penalty of perjury that the statements contained in the foregoing document are true and correct.

Signature of Claimant (s)  Date: 10/17/2023
 Date: 10/18/23

For Organizations: I do solemnly swear or affirm under penalty of perjury that I am, and that I have signed the foregoing document in the space below as the

_____ of _____
Agent's title (Please print) Name of organization (Please print)

and that the statements contained in the foregoing document are true and correct.

Signature of Authorized Agent _____ Date _____

Printed Name of Authorized Agent _____

16. **Notice of Appearance:**

Notice is hereby given that I, (please print) _____, will be acting as attorney at law on behalf of the claimant signing above, and that all notices required by law to be mailed by the director to the claimant signing above should be mailed to me at the address listed below.

Signature _____ Date _____

Address _____

Name of claimant(s) _____ Claim ID _____

Water Right Report : 11-492(Decreed/Active)

Water Right Owners

Owner Type	Name	Address	City	State	Postal Code
Current Owner	TORGESSEN, NEDRA C	PO BOX 45	SODA SPRINGS	ID	83276
Original Owner	CORRIGAN, MARY E			ZZ	

Water Right Status

Priority Date : 6/17/1889
 Basis : Decreed
 Status : Active

Water Source

Source	Source Qualifier	Tributary	Tributary Qualifier
SODA CREEK		BEAR RIVER	

Points Of Diversion (Location)

Source	Township	Range	Section	Govt. Lot	QQQ	QQ	Q	County	Diversion Type
SODA CREEK	09S	42E	6	0				NW NW CARIBOU	

Water Uses

Beneficial Use	From	To	Diversion Rate	Volume
IRRIGATION	4/20	9/30	0.50 CFS	
TOTAL			0.50 CFS	

Places of Use

Page 1 of 1

Place of Use Legal Description : IRRIGATION (CARIBOU county)

Township	Range	Section	Lot	QQQ	QQ	Q	Acres
09S	41E	1		SE	SW		
09S	41E	1		SW	SE		
09S	41E	1		SE	SE		

Irrigation Totals

Total Acres Acre Limit

Conditions

Code Conditions

P/D, FEENEY DITCH. P/U, AC IRR=20.

Dates

Licensed Date :
 Decreed Date : 7/14/1920
 Permit Proof Due Date :
 Permit Proof Made Date :
 Permit Approved Date :
 Permit Moratorium Expiration Date :

Other Information

State or Federal :
 Water District Number : 11B
 Generic Max Rate Per Acre : 0
 Generic Max Volume Per Acre : 0
 Civil Case Number :
 Decree Plaintiff :

Enlargment Use Priority Date :
Enlargement Statute Priority Date :
Application Received Date:
Protest Deadline Date:

Decree Defendant :
Swan Falls Trust or Nontrust :
Swan Falls Dismissed :
DLE Act Number :
Cary Act Number :
Mitigation Plan: False

IDAHO DEPARTMENT OF WATER RESOURCES

10/16/2023

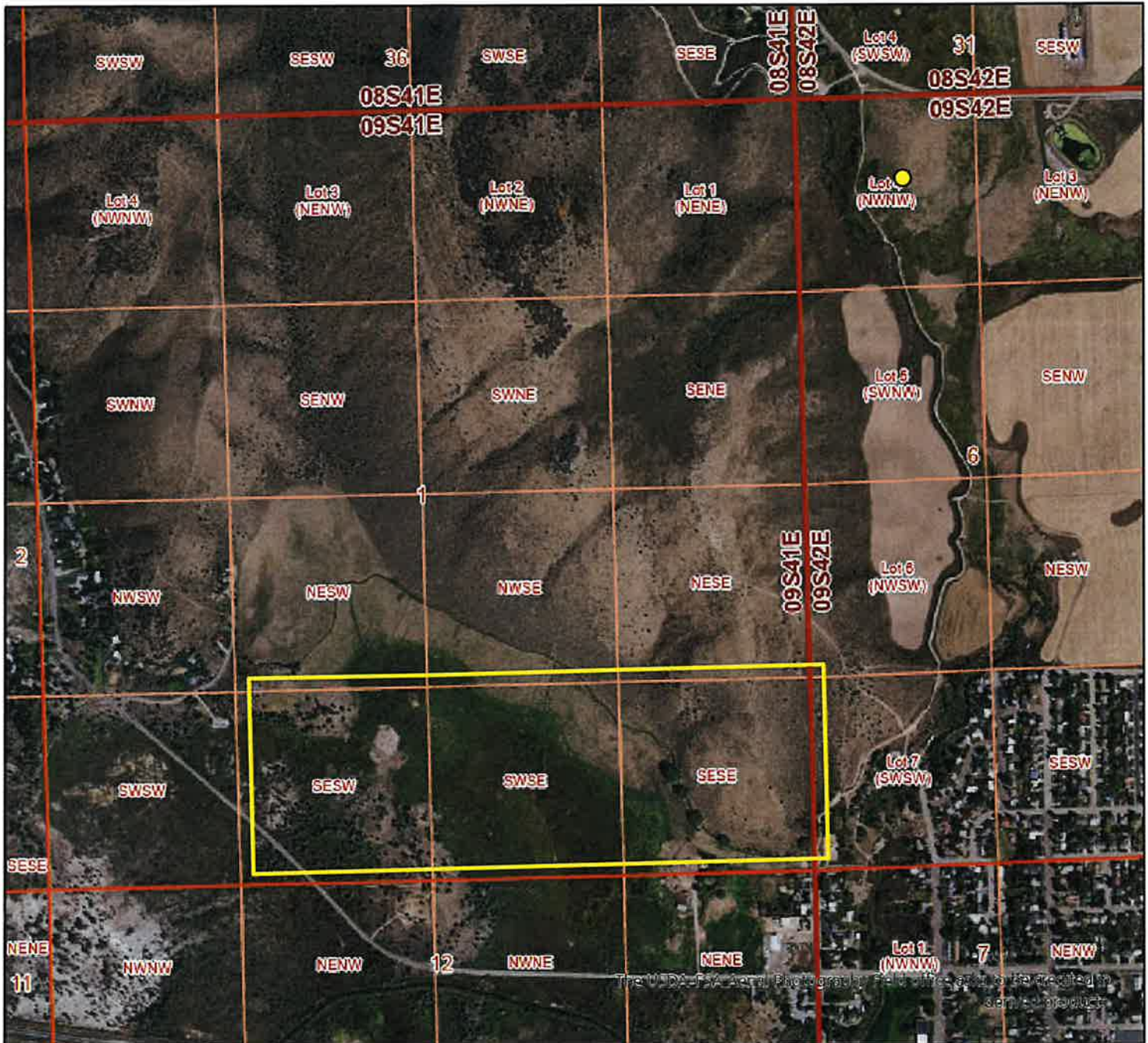
State of Idaho
Department of Water Resources

Water Right

11-492

IRRIGATION

The map depicts the place of use for the water use listed above and point(s) of diversion of this right as currently derived from interpretations of the paper records and is used solely for illustrative purposes. Discrepancies between the computer representation and the permanent document file will be resolved in favor of the actual water right documents in the water right file.



Legend

- Quarter Quarters
- PLS Sections
- Townships
- Place of Use Boundary
- Point of Diversion



Date created: 10/13/2023

Alan R. Harrison - (ISB#: 6589)

HARRISON & SMYTH, P.A.
470 "B" Street
Idaho Falls, Idaho 83402
Telephone: (208) 552-1165
Facsimile: (208) 810-4114
alan@harrisonsmyth.com

RECEIVED

OCT 20 2023

IDWR/Preston

Attorneys for Petitioner

IN THE DISTRICT COURT OF THE SIXTH JUDICIAL DISTRICT OF
THE STATE OF IDAHO, IN AND FOR THE COUNTY OF CARIBOU

IN THE MATTER OF THE ESTATES OF

NEDRA C. TORGESEN,
ROBERT K. TORGESEN,

Deceased.

CASE NO. CV-17-032

ESTATE CLOSING ORDER
(I.C. 15-3-1001)

Upon consideration of the Petition for Order Approving Final Settlement and Distribution; Determining Testacy; Determining Devisees filed by Richard Todd Torgesen, the personal representative of the estate of the above-named decedent, the Court determines and finds that:

1. The time for presenting claims which arose prior to the death of the decedent has expired, and notice to creditors was published as required by law.
2. Petitioner has fully administered the estate of the decedent by collecting and managing the assets of the estate, preparing an inventory of property owned by the decedent at the date of death of the decedent, making payment, settlement, or other disposition of all lawful claims against the estate, and performing all other acts required of the petitioner by the laws of the State of Idaho pertaining to estates of decedents.
3. Final accounting: Petitioner has filed an Estate Settlement Agreement signed by all the devisees. This Estate Settlement Agreement provides an accounting, sets for the devisees of the estates and a proposed distribution to settle the estates. All devisees agree this is a full and complete accounting of the estates.

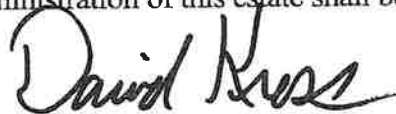
4. Testacy status: The decedents died testate. The Court has previously informally probated the wills of the decedents. Petitioner affirmed the statements set forth in petitioner's application for informal probate heretofore filed.
5. Idaho Estate Taxes: The estate has filed a federal estate tax return; that no Idaho estate tax is due and owing under the Estate and Transfer Tax Reform Act of 1988, I.C. 14-401 et seq.
6. Petitioner has filed with the Petition an Estate Settlement Agreement setting forth prior distributions made and final distribution to be made. After making final settlement and distribution according to the Estate Settlement Agreement, petitioner should be discharged as personal representative and the administration of this estate should be closed.
7. All of the allegations and statements in the petition are true.
8. All require notices have been given or waived.
9. The estate has been administered according to the laws of this State and the orders of this Court and should be closed.

NOW, THEREFORE, IT IS HEREBY ORDERED AND DECREED THAT:

1. The wills of the decedents heretofore informally probated by the Court are hereby formally probated. The devisees of the decedent and their respective interests in the decedent's estate are as set forth in the Estate Settlement Agreement.
2. The final account of petitioner is hereby approved.
3. Petitioner is hereby authorized and directed to deliver and distribute title and possession of the assets of the estate to the distributees in the amount and the manner set forth in the Estate Settlement Agreement, and all prior distributions shown in the Estate Settlement Agreement are hereby approved. Upon making such delivery and distribution, and duly filing receipts with this Court, petitioner shall be fully and finally released and discharged from petitioner's office and trust as personal representative and from any and all liability arising in connection with the performance of petitioner's duties as personal representative and from further claim or demand of any interested person, and the administration of this estate shall be closed.

Signed: 6/12/2019 11:27 AM

DATED: _____



MAGISTRATE

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this day I served a true and correct copy of the foregoing document in accordance with Rule 5(b) of the Idaho Rules of Civil Procedure on the following by the method of service indicated:

Alan R. Harrison
470 "B" Street
Idaho Falls, ID 83402

☒ E-File - alan@harrisonsmyth.com

Kristen Skinner
P.O. Box 432
Soda Springs, ID 83276

☒ E-Mailing - ankskinner@aol.com
☐ Mailing

Bradley C. Torgesen
212 S. 12th Ave.
Pocatello, ID 83201

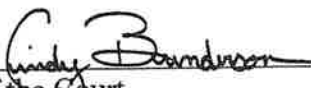
☒ E-Mailing-bradley.c.torgesen@monsanto.com
☐ Mailing

Brian Torgesen
260 River Dr.
Soda Springs, 83276

☒ E-Mailing - btorgesen@gmail.com
☐ Mailing

Signed: 6/12/2019 12:24 PM

DATED this _____ day of June, 2019.


Clerk of the Court

ESTATE SETTLEMENT AGREEMENT

This Settlement Agreement (hereinafter "Agreement") is entered into by the heirs who are entitled to distribution from the Estates of Nedra C. Torgesen and Robert K. Torgesen. This Agreement is intended to be an agreement regarding how the property should be distributed from the Estates of Nedra C. Torgesen and Robert K. Torgesen.

Nedra C. Torgesen and Robert K. Torgesen owned various pieces of real property. Robert K. Torgesen died on May 28, 2007 and was survived by his wife, Nedra C. Torgesen. Nedra C. Torgesen was entitled to all property of Robert K. Torgesen as a result of being the surviving spouse. Nedra executed a will on April 12, 2016, which set forth her wishes regarding how her property should be distributed upon her death.

The heirs agree the real property (and equipment going to Brian) listed in Exhibit A shall be distributed to each respective heir as listed.

The heirs consent and agree to the dry farm being deeded to Brian. In addition, the heirs consent and agreed that all of the equipment listed in Brian's Equipment List should be given to him.

The heirs have agreed the Cleone Lloyd property should be given to Bradley Torgesen without any payment. The heirs agree the grain in the bin will be given to Brian without any payment. The heirs agree Kristen is not required to pay any rent for running cattle on the ranch since Nedra's passing. The heirs agree to the distributions being made in this paragraph and agree there will not be any reduction of the amount he or she receives at the closing of the Estate, even though this property was not listed in Nedra's will as going to each of these individuals.

The heirs agree Nedra's 1/3rd interest in the Phosphate Holding shall be distributed equally to each heir.

All heirs agree the properties set forth in Exhibit A have been distributed to each respective heir by deeds which have all been recorded.

The Estate owns the following water rights. The heirs agree the following water rights should be transferred as follows:

Kristen Skinner

	Basin	Sequence Basis	Rate (cfs)
•	11	451 Decreed	0.020
•	11	453 Decreed	0.010
•	11	459 Decreed	0.010
•	11	467 Decreed	0.500
•	11	468 Decreed	0.010
•	11	475 Decreed	1.030
•	11	481 Decreed	0.010
•	11	484 Decreed	0.140
•	11	485 Decreed	0.200
•	11	489 Decreed	0.400
•	11	490 Decreed	0.200
•	11	520 Decreed	0.010
•	11	4289 Statutory Claim	0.070
•	11	492 Decreed	0.500
•	11	528 Decreed	2.90

Brian Torgesen

	Basin	Sequence Basis	Rate (cfs)
•	27	11326	0.09 (China Hat Well)

The will indicates Todd Torgesen would receive water rights from the ranch to be able to water any livestock which he may keep on the Poulsen property, however Todd gives up this right and agrees that all water rights associated with the ranch should be transferred to Kristen.

A list of the assets (along with the sale price) which have been sold to the public and siblings is set forth in Exhibit B. The items which were unsellable/no value were given to Todd or Brad as indicated in Exhibit B, except the loading chute at Henry which will stay at the Range.

At the time of Nedra's death there was \$350,201.84 at DA Davidson (\$285,898.00 and \$64,303.84), which did not list any beneficiaries. Nedra's will indicated any remaining property should be divided equally between the heirs, however Kristen and Brian agree to waive and relinquish any and all rights they have to any of this money. The heirs agree the money in the DA Davidson Savings Account will be split equally between Todd and Bradley. The heirs agree to the distributions being made in this paragraph and agree there will not be any reduction of the amount Todd and Bradley receive at the closing of the Estate, even though this property was not listed in Nedra's will as going to each of these individuals.

At the time of Nedra's death there was \$104,721.40 in a US Bank Account, which did not list any beneficiary on the account. The personal representative has used all the money in the US Bank Account to pay for some of the debts listed in Exhibit C.

At the time of Nedra's death there was \$99,576 in the US Bank POD Account. This account has already been distributed as agreed by the heirs, which was 1/6th to Kristen, 1/3rd to Todd, 1/3rd to Bradley, and 1/6th to Brian.

The heirs agree the Life Insurance with Trans American, Symetra Annuity, and one (1) separate IRA that had beneficiaries listed and has already been distributed to the appropriate beneficiaries.

The heirs agree the silver coins belonging to the Estate have already been distributed equally among them.

The personal representative has paid the debts listed in Exhibit C. The heirs agree these are reasonable expenses from the Estate and approve of the personal representative making these payments from the Estate. The personal representative published a Notice to Creditors in the Caribou County Sun and no unknown creditor has come forward to submit a claim within the required four (4) month time frame which expired on July 23, 2017.

The heirs agree Nedra's Will indicates Kristen will be in charge of distributing the personal property found in the home, whether in equal or unequal portions of value. The heirs agree the items in the house have no monetary value. The heirs agree that Kristin has distributed the personal property in the home. Each heir is entitled to whatever property they have received from the home. Any and all property currently at the home will be the sole property of Kristen.

The amount currently in the Estate is \$18,681.50. The heirs agree that \$500.00 is being held back to pay the attorneys fee and court costs to formally close out the Estate. After this has been paid, the amount being held in the Estate shall be distributed equally between them.

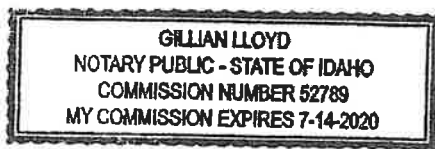
All heirs have reviewed the Inventory, which is attached to this Agreement as Exhibit D. All heirs have reviewed this Estate Settlement Agreement, along with its Exhibits. All heirs approve the distributions of personal property, property, accounts, and all other assets of the Estate as set forth in

STATE OF IDAHO)
) ss.
County of Caribou)

Kristen Skinner
Kristen Skinner

Dated June 4th

Subscribed and sworn to before me on this 4 day of June, 2019.



Gillian Lloyd
Notary Public
Residing at: Soda Springs, ID
My Commission Expires: July 2020

STATE OF IDAHO)
) ss.
County of Caribou)

Bradley C. Torgesen
Bradley C. Torgesen

Dated 6/4/19

Subscribed and sworn to before me on this 4 day of June, 2019.



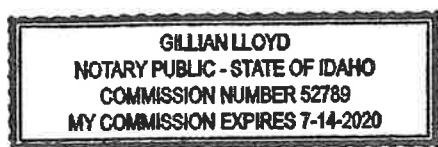
Gillian Lloyd
Notary Public
Residing at: Soda Springs, ID
My Commission Expires: July 2020

STATE OF IDAHO)
) ss.
County of Caribou)

Brian Torgesen
Brian Torgesen

Dated 6-4-19

Subscribed and sworn to before me on this 4th day of June, 2019.



Gillian Lloyd
Notary Public
Residing at: Soda Springs, ID
My Commission Expires: July 2020

Exhibit A

	Acres	Property Value
Brad		
Hooper Pasture	40	\$30,500
Silica Pit Property	217.5	\$146,350
Cow Range	400	\$193,000
Gleed Rental		\$120,000
Tucker Property	1.41	\$14,100
Todd Rental/Cleone Lloyd		\$115,000
1/4 Phosphate Holding		
Total	658.91	\$618,950
Todd		
Poulsen Property	197	\$147,000
Silica Pit Property	217.5	\$170,700
Cow Range	500	\$251,500
1/4 Phosphate Holding		
Total	914.5	\$569,200
Brian		
Dry Farm/Equipment List	1500	\$1,222,156
1/4 Phosphate Holding		
Total	1500	\$1,222,156
Kristen		
Ranch	320	\$373,330
Cow Range/Munro Property	1206	\$754,050
Park City Condo		
1/4 Phosphate Holding		
Total	1526	\$1,127,380

Brian's Equipment List

Tractors

1999 John Deere 8410
1985 JD 4850
1980 JD 4640
1979 JD 4240
1966 JD 4020
1981 Steiger Panther ST310
1974 Steiger Panther II
1974 Steiger Bearcat

Trucks

1989 Chevy ¾ ton
1980 International 4300
1979 IH F1954
1977 IH 4300
1974 IH 1600
1973 IH 1600
1973 IH 1600
1966 GMC V4011 10 Wheeler
1965 GMC V4011

Combines

2000 JD CTS II
1995 JD CTS

Equipment

1970 Massey-Ferguson MF40 Forklift
1994 Tyler Patriot Sprayer
2005 Brant Grain Vac
2002 Great Plains UT5042 Ultratill
1985 Calkins Rodweeder 36'
1975 Calkins Cultivator 30'
1966 JD 2018 Bushhog
1993 JD Grain Drill (3)
1994 Flex-coil XL65 Sprayer 100'
Westfield Grain Augers
1988 Seed Cleaners
1980 Belt Auger
1992 Tyler Fertilizer Cart 36'
1984 JD 1000 Cultivator 32'
1975 Cultipacker 14'
1980 Rock Picker
1982 JD Disk 16'
2001 McFarlane WDL2060-16
1975 Towner Offset 18'

1968 IH 70 Plow 6 Bottom
1988 Calkins Cultivator 45'
1980 JD 1610 Digger 32'
1986 International 14 Ripper
1960's Harrow Carts
1980 3Pt Sprayer
1976 Green Trailer

The above listed equipment is Brian Torgesen's from Nedra Torgesen's estate

Nedra Torgesen
Nedra Torgesen

by

Richard Todd Torgesen (PR)
Richard Todd Torgesen (PR)

EXHIBIT B

Equipment	Sold to Public	Sold to Siblings	Unsellable/No value
1980 JD 2240		\$6,000.00	
1974 Cat D4D Dozer		\$5,250.00	
1964 JD 4010		\$3,750.00	
1966 JD 4020			Todd
1950 Allis-Chalmers HD5	\$3,000.00		
1952 Ford 8N		\$2,250.00	
1949 JD A		\$750.00	
2004 Chevy Venture Van		\$1,875.00	
2004 Ford Ranger		\$7,500.00	
1982 Chevy 3/4 (no motor)		\$375.00	
1974 Dodge 3/4 (no bed)	\$300.00		
1975 Chevy Van	\$300.00		
1967 Chevy 29/plow		\$750.00	
New Holland Bale Wagon			Todd
Case International 8465 Automatic		\$3,000.00	
Case 6200 w/transport	\$5,500.00		
Graham Digger 24'			Todd
Graham Digger 12'			Todd
(2) JD LBZ Drills 22'			Todd
Melroe 420 42'		\$750.00	
JD 347 Baler		\$2,250.00	
JD 2250 Windrower			Brad
JD 830 Windrower			Brad
JD 670, 671 Hatch			Brad
JD 670, 671 Hatch			Brad
3 Pt Hay Rake			Brad
Hay Wagon		\$375.00	
Hay Wagon		\$225.00	
Horse Drawn Sleigh		\$1,125.00	
1978 Horse Trailer		\$375.00	
Stock Rack (metal slide in)			Brad
Powder River Chute	\$850.00		
Powder River Chute		\$750.00	
Calf Table	\$450.00		
Myers Ditcher		\$562.50	
IRR PTO pump	\$700.00		
IRR pipe	\$600.00		
IH 70 Plow			Todd
IH Drill 620			Brad
3 Pt Scraper		\$300.00	
2 Bottom Plow			Brad
3 Pt cultivator	\$275.00		
3 pt bushhog		\$300.00	
3 pt grass seeder	\$275.00		
3 pt post hole digger		\$300.00	
Disk 8'			Brad

Offset 10'			Brad
Caldharrow 12'	\$325.00		
Caldharrow 10'	\$325.00		
Fuel Tanks	\$800.00	\$937.50	
Loading Chute at Henry			Stays at Range
Honda 4-wheeler		\$900.00	
Manure spreader		\$225.00	
Harness		\$750.00	
	\$13,700.00	\$41,625.00	

EXHIBIT C

Paid To	Amount	Memo
Lallatin Food Town	\$336.55	Nedra's Charge Acct
Eastman Drug	\$5.00	Nedra's Charge Acct
Lower Valley Energy	\$16.00	Cow Range Well
US Bank	\$388.03	Credit Card Charge
KellerStrass	\$299.82	Propane
Main Street Floral	\$730.07	Funeral Flowers
Farmers Alliance	\$546.70	Insurance
Brian Torgesen	\$1,000.00	Wage
Soda Springs Animal Clinic	\$28.51	Sassie
Portneuf Medical Center	\$1,289.56	Hospital
Reids Plumbing & Heating	\$635.34	Rental Home Furnace
Century Link	\$75.32	Phone Bill
Bomgaars	\$104.16	Nedra's Charge Acct
US Bank	\$44.98	Credit Card Charge
Farmers Alliance	\$556.70	Insurance
Blaser Oleson & Lloyd	\$520.00	Attorney Fees
Dance & Co	\$400.00	2016 Tax Prep
Lower Valley Energy	\$16.00	Cow Range Well
Idaho Ag Credit	\$50,991.72	Balance of AG Loan
Internal Revenue Service	\$2,614.00	2016 Taxes
Idaho State Tax Commission	\$115.00	2016 Taxes
Idaho State Tax Commission	\$20.00	2016 Taxes
Dance & Co	\$100.00	IDGD Tax Prep
Lower Valley Energy	\$16.00	Cow Range Well
Farmers Alliance	\$546.70	Insurance
Harrison & Smyth	\$3,399.18	Attorney Fees
Caribou County Sun	\$100.04	Notice To Creditors
Cash	\$720.00	Travelers Check Refund
Farmers Alliance	\$546.70	Insurance
Lower Valley Energy	\$16.24	Cow Range Well
Blaser Oleson & Lloyd	\$1,199.56	Attorney Fees
ABC Seamless of Eastern Idaho	\$1,500.00	Repair on Rental Home
Harrison & Smyth	\$1,088.00	Attorney Fees
Farmers Alliance	\$546.70	Insurance
Brian Torgesen	\$9,475.00	Brian's Share of Equip Sale
Brad Torgesen	\$4,258.00	Brad's Share of Equip Sale
Caribou County Treasurer	\$2,695.45	Property Tax
Blaser Oleson & Lloyd	\$359.00	Attorney Fees
Todd Torgesen	\$1,125.00	Todd's Share of Equip Sale
Farmers Alliance	\$429.45	Insurance
Dust Busters	\$650.00	Clean Empty Rental Home
Idaho Ag Credit	\$10,777.30	Combine payment
Brian Torgesen	\$1,000.00	Wage
Sims Funeral Home	\$8,643.00	Funeral Expense
Bomgaars	\$172.57	Nedra's Charge Acct
Century Link	\$75.32	Phone Bill
City of Soda Springs	\$210.61	Utility Bill
Brian Torgesen	\$1,000.00	Wage
Brett Torgesen	\$1,000.00	Wage
Blaser Oleson & Lloyd	\$1,475.00	Attorney Fees
Smith Filter Service	\$16.86	Parts
Harrison & Smyth	\$2,500.00	Attorney Fees
Fairview Cemetary	\$525.00	Burial Prep
Total	\$116,900.14	

EXHIBIT D

IN THE DISTRICT COURT OF THE _____ JUDICIAL DISTRICT OF
THE STATE OF IDAHO, IN AND FOR THE COUNTY OF _____

IN THE MATTER OF THE ESTATE OF

Nedra C Torgesen

Deceased.

CASE NO.

INVENTORY
(I.C. 15-3-706)

The undersigned, as personal representative of the estate of the above-named decedent, states and represents that:

1. The schedules attached hereto constitute a full and complete inventory of the property owned by the decedent as far as the same has come to the possession or knowledge of the undersigned.
2. The values set forth in such schedules are the fair market values of the decedent's property as determined as of January 28, 20 17, the date of the decedent's death, by:

a) the undersigned.

b) ☒ the undersigned with the assistance of qualified and disinterested appraisers, the name and addresses of whom appear in such schedules with the items they appraised.

DATED:

January 25, 2019
Todd Torgesen

Todd Torgesen
291 Savanna Drive
Murphysboro, Illinois 62966
618-534-4177

Typed or printed name, address, and telephone number of personal representative, and the signature of that person, or the signature of a duly authorized officer if the personal representative is an entity.

Inventory of Property of
 Dated: _____, Deceased
 _____, 20 _____

Recapitulation

	Community Property	~~Separate Property~~
Schedule A - Real Estate	\$3,537,686	
Schedule B - Stocks and Bonds	\$285,898	
Schedule C - Mortgages, Notes and Cash	\$276,040.38	
Schedule D - Other Miscellaneous Property	\$685,929	
Schedule E - Encumbrances	(117,088.36)	
TOTAL NET VALUE	\$4,668,465.01	

Schedule A -- Real Estate

Item No.	Description	Community Property	~~Separate Property~~
1	Brad's Property	\$618,950	\$
2	Brian's Property	1,222,156	
3	Todd's Property	569,200	
4	Kristen's Property	1,127,380	
Totals		\$3,537,686	\$

Property Values determined
 by Brokers Price Opinion
 Gate City Real Estate
 Pocatello, Idaho

Schedule B -- Stocks and Bonds

<u>Item No.</u>	<u>Description</u>	<u>Community Property</u>	<u>~~Separate Property~~</u>
	DA Davidson	\$ 285,898	\$

Totals \$ 285,898 \$ _____

Schedule C -- Mortgages, Notes, and Cash

<u>Item No.</u>	<u>Description</u>	<u>Community Property</u>	<u>~~Separate Property~~</u>
	US Bank POD	\$ 99,576	\$
	DA Davidson (Savings)	64,303.84	
	US Bank Checking	104,721.40	
	Rent Income	5600.00	
	Savings Bonds	1,119.13	
	Travellers Checks	720.00	

Totals \$ 276,040.37 \$ _____

Schedule D -- Other Miscellaneous Property

Item No.	Description	Community Property	~~Separate Property~~
	Transamerica Life Insurance	\$ 170,692	\$
	Symetra Annuity	126,236	
	Phosphate Holdings	25,000	
	DA Davidson IRA	41,176	
	Brian's Equipment	245,000	
	Equipment sold to Public	13,700	
	Equipment sold to siblings	41,625	
	Silver	22,000	
	Totals	\$ <u>685,429</u>	\$ _____

Schedule E -- Encumbrances

Item No.	Description	Community Property	~~Separate Property~~
	From US Bank Checking Acct	\$ 117,088.36	\$
	Insurance, charge accounts, loans, lawyers, accountants, taxes, surveying, etc.		
	Totals	\$ <u>117,088.36</u>	\$ _____

GATE CITY REAL ESTATE



804 E. Center • Pocatello, ID 83201 • 208 233-6821

November 6, 2018

To Whom It May Concern:

The purpose of this Brokers Price Opinion is solely to aid the Nedra C. Torgesen Estate in establishing a fair market value of the properties in the estate based on their current use.

The basis on which was used to reach a conclusion on price is based upon sold comparables in the immediate area, along with a visual inspection of the properties. The broker has no interest in the property.

This report is not intended to meet the uniform standards of professional appraisal practice; nor is it intended to be an appraisal of the market value of the property; nor may it be used as an appraisal, or in lieu of an appraisal, in a federally related transaction.

If an appraisal is desired, the services of a licensed or certified appraiser should be obtained.

Respectfully,



Gordon Wilks, Broker