Form 42-248/42-1409(6) Rev. 6/22

RECEIVED
JUN 10 2024
DEPT. OF WATER RESOURCES

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 #7 of the instructions.

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
67-10924 ✓	Yes ☐	Yes ☐		Yes ☐	Yes ☐
67-7573 ✓	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐
	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: Mr and Mrs Spencer
Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): Carolyn Parker
New owner(s) as listed on the conveyance document — Name connector ☐ and ☐ or

2095 Airport Rd — Mailing address
Council — City
ID — State
83612 — Zip
408-205-2753 — Telephone
c-and-c-parker@netzero.net — 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. 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. + 2 ✓ #139
     - ○ $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.

SUPPORT DATA
IN FILE # 67-7573

8. Signature: Carolyn Parker — Signature of new owner/claimant; Title, if applicable; Date 6/6/2024
Print name: Carolyn Parker

Signature: _____ — Signature of new owner/claimant; Title, if applicable; Date
Print name _____

For IDWR Office Use Only:

Receipted by KM Date 6.10.24 Receipt No. C118447 Receipt Amt. $50-

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 AM Date 7-8-24

CERTIFIED COPY

RECORDING REQUESTED BY:
ROOS & ROOS
5850 Canoga Avenue, Suite 400
Woodland Hills, CA 91367

Instrument # 136050
COUNCIL, ADAMS, IDAHO
9-11-2020 02:49:00 PM No. of Pages: 2
Recorded for : SHELLEY ROOS
SHERRY WARD Fee: 15.00
Ex-Officio Recorder Deputy
Index to: DEED

WHEN RECORDED MAIL TO:

CAROLYN J. PARKER
5831 EMBEE DRIVE
SAN JOSE, CA 95123

QUITCLAIM DEED

FOR VALUE RECEIVED, SHELLEY ROOS, TRUSTEE OF THE SPENCER TRUST dated January 29, 1988, SUB-TRUST A, does hereby convey, release, remise and forever quit claim unto CAROLYN J. PARKER, a married woman as her sole and separate property, whose current address is 5831 Embee Drive, San Jose, California 95123, the following described premises:

A parcel of land situated in Adams County, Idaho, more particularly described as follows, to wit: Township 16 North, Range 1 West, Boise Meridian. In Section 9 and 10: A parcel of land in the Northeast ¼ of Section 9 and Northwest ¼ of Section 10, described more fully as follows: Beginning at the corner common to Sections 3,4, 9 and 10 of said Township; thence South 40 rods, to the point and place of beginning; thence East 24 rods to a point; thence Southeasterly to a point on the South line of the Northwest ¼ of the Northwest ¼ of Section 10, Township 16 North, Range 1 West Boise Meridian that is 660 feet East of the Southwest corner of said Northwest ¼ of the Northwest ¼, thence West 58 rods to the point of intersection of the South line of the Northeast ¼ of the Northeast ¼ of said Section 9 with the center of the channel of the Weiser River, as established in 1964; thence in a generally Northeasterly direction, following the centerline of the Weiser River, 41 rods to a point which is 9 rods West of the Northeast corner of the South ½ of the Northeast ¼ of the Northeast ¼ of Section 9; thence East 9 rods to the point and place of beginning.

EXCEPTING THEREFROM the rights of the State of Idaho and the public to the bed of the Weiser River.

TOGETHER with all water, water rights, ditches and ditch rights appurtenant thereto and in anywise belonging.

AND TOGETHER WITH a non-exclusive easement for ingress and egress to the above-described premises, which easement is on and over an existing road traversing the South ½ of the Southeast ¼ of the Northwest ¼ of the Northwest ¼ of Section 10,, Township 16 North, Range 1 West of the Boise Meridian, and which road links the Southeastern corner

Northeast ¼ of the Northeast ¼ of Section 9; thence East 9 rods to the point and place of beginning.

EXCEPTING THEREFROM the rights of the State of Idaho and the public to the bed of the Weiser River.

TOGETHER with all water, water rights, ditches and ditch rights appurtenant thereto and in anywise belonging.

AND TOGETHER WITH a non-exclusive easement for ingress and egress to the above-described premises, which easement is on and over an existing road traversing the South ½ of the Southeast ¼ of the Northwest ¼ of the Northwest ¼ of Section 10,, Township 16 North, Range 1 West of the Boise Meridian, and which road links the Southeastern corner of the above-described premises to that certain county road situated in the Northeast ¼ of the Northwest ¼ of Section 10, Township 16 North, Range 1 West of the Boise Meridian which county road travels across the said Northeast ¼ of the Northwest ¼ in a generally Southwesterly to Northeasterly direction.

Dated: 7-29-20

Shelley Roos, Trustee
SHELLEY ROOS, Successor Trustee
of the SPENCER TRUST

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California

County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 29th day of July, 2020, by SHELLEY ROOS, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

(Seal)

C. ENGLISH
Notary Public – California
Los Angeles County
Commission # 2195865
My Comm. Expires May 20, 2021

Signature of Notary

State of Idaho)
County of Adams) SS

I hereby certify that the foregoing is a true and correct copy of the original on file in this office.

Date May 20, 2024

SHERRY WARD
Clerk

By C Branson
Deputy

COUNTY RECORDER
STATE OF IDAHO
ADAMS COUNTY

STATE OF CALIFORNIA

CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC HEALTH

3052019192834 — STATE FILE NUMBER

CERTIFICATE OF DEATH
STATE OF CALIFORNIA
USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS
VS-11(REV 3/08)

3201919043272 — LOCAL REGISTRATION NUMBER

DECEDENT'S PERSONAL DATA

1. NAME OF DECEDENT–FIRST (Given): CHARLOTTE
2. MIDDLE: ANNE
3. LAST (Family): SPENCER
AKA. ALSO KNOWN AS – Include full AKA (FIRST, MIDDLE, LAST): SHY ANNE SPENCER
4. DATE OF BIRTH mm/dd/ccyy: 04/05/1930
5. AGE Yrs: 89 — IF UNDER ONE YEAR: Months / Days — IF UNDER 24 HOURS: Hours / Minutes
6. SEX: F
9. BIRTH STATE/FOREIGN COUNTRY: CA
10. SOCIAL SECURITY NUMBER: 545-40-0471
11. EVER IN U.S. ARMED FORCES? ☐ YES ☒ NO ☐ UNK
12. MARITAL STATUS/SRDP* (at Time of Death): WIDOWED
7. DATE OF DEATH mm/dd/ccyy: 09/19/2019
8. HOUR (24 Hours): 2220
13. EDUCATION – Highest Level/Degree (see worksheet on back): ASSOCIATE
14/15. WAS DECEDENT HISPANIC/LATINO(A)/SPANISH? (If yes, see worksheet on back) ☐ YES ☒ NO
16. DECEDENT'S RACE – Up to 3 races may be listed (see worksheet on back): CAUCASIAN
17. USUAL OCCUPATION – Type of work for most of life. DO NOT USE RETIRED: HOMEMAKER
18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.): OWN HOME
19. YEARS IN OCCUPATION: 62

USUAL RESIDENCE

20. DECEDENT'S RESIDENCE (Street and number, or location): 10501 LARAMIE PLACE
21. CITY: CHATSWORTH
22. COUNTY/PROVINCE: LOS ANGELES
23. ZIP CODE: 91311
24. YEARS IN COUNTY: 70
25. STATE/FOREIGN COUNTRY: CA

INFORMANT

26. INFORMANT'S NAME, RELATIONSHIP: ELIZABETH SPENCER, DAUGHTER
27. INFORMANT'S MAILING ADDRESS (Street and number, or rural route number, city or town, state and zip): 942 DELAWARE RD., BURBANK, CA 91504

SPOUSE/SRDP AND PARENT INFORMATION

28. NAME OF SURVIVING SPOUSE/SRDP*–FIRST: -
29. MIDDLE: -
30. LAST (BIRTH NAME): -
31. NAME OF FATHER/PARENT–FIRST: RAYMOND
32. MIDDLE: HOMER
33. LAST: PARIS
34. BIRTH STATE: GA
35. NAME OF MOTHER/PARENT–FIRST: ELIZABETH
36. MIDDLE: KATHERINE
37. LAST (BIRTH NAME): LEHMAN
38. BIRTH STATE: PA

FUNERAL DIRECTOR/ LOCAL REGISTRAR

39. DISPOSITION DATE mm/dd/ccyy: 09/27/2019
40. PLACE OF FINAL DISPOSITION: FORT ROSECRANS NATIONAL CEMETERY, 1700 CABRILLO MEMORIAL DR., SAN DIEGO, CA 92106
41. TYPE OF DISPOSITION(S): CR/BU
42. SIGNATURE OF EMBALMER: ▶ NOT EMBALMED
43. LICENSE NUMBER: -
44. NAME OF FUNERAL ESTABLISHMENT: BASTIAN & PERROTT, OSWALD MORTUARY
45. LICENSE NUMBER: FD1198
46. SIGNATURE OF LOCAL REGISTRAR: ▶ MUNTU DAVIS, M.D.
47. DATE mm/dd/ccyy: 09/25/2019

PLACE OF DEATH

101. PLACE OF DEATH: RESIDENCE
102. IF HOSPITAL, SPECIFY ONE: ☐ IP ☐ ER/OP ☐ DOA
103. IF OTHER THAN HOSPITAL, SPECIFY ONE: ☐ Hospice ☐ Nursing Home/LTC ☒ Decedent's Home ☐ Other
104. COUNTY: LOS ANGELES
105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number, or location): 10501 LARAMIE PLACE
106. CITY: CHATSWORTH

CAUSE OF DEATH

107. CAUSE OF DEATH — Enter the chain of events — diseases, injuries, or complications — that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE

		Time Interval Between Onset and Death
IMMEDIATE CAUSE (Final disease or condition resulting in death) →	(A) PERITONEAL METASTASES	(AT) MOS
Sequentially, list conditions, if any, leading to cause on Line A. Enter UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST	(B) LIVER METASTASES	(BT) MOS
	(C) COLON CANCER	(CT) MOS
	(D)	(DT)

108. DEATH REPORTED TO CORONER? ☒ YES ☐ NO — REFERRAL NUMBER: 2019-56051
109. BIOPSY PERFORMED? ☐ YES ☒ NO
110. AUTOPSY PERFORMED? ☐ YES ☒ NO
111. USED IN DETERMINING CAUSE? ☐ YES ☐ NO
112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107: NONE
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date.): NO
113A. IF FEMALE, PREGNANT IN LAST YEAR? ☐ YES ☒ NO ☐ UNK

PHYSICIAN'S CERTIFICATION

114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED.
Decedent Attended Since (A) mm/dd/ccyy: 06/27/2019
Decedent Last Seen Alive (B) mm/dd/ccyy: 08/26/2019
115. SIGNATURE AND TITLE OF CERTIFIER: ▶ CHRISTOPHER SEK FUN HO M.D.
116. LICENSE NUMBER: A81725
117. DATE mm/dd/ccyy: 09/25/2019
118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP CODE: CHRISTOPHER SEK FUN HO M.D., 7320 WOODLAKE AVE STE 330, WEST HILLS, CA 91307

CORONER'S USE ONLY

119. I CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED.
MANNER OF DEATH: ☐ Natural ☐ Accident ☐ Homicide ☐ Suicide ☐ Pending Investigation ☐ Could not be determined
120. INJURED AT WORK? ☐ YES ☐ NO ☐ UNK
121. INJURY DATE mm/dd/ccyy
122. HOUR (24 Hours)
123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)
124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)
125. LOCATION OF INJURY (Street and number, or location, and city, and zip)
126. SIGNATURE OF CORONER / DEPUTY CORONER ▶
127. DATE mm/dd/ccyy
128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER

STATE REGISTRAR

A | B | C | D | E

010001004317628

FAX AUTH.# | CENSUS TRACT

CAL0SANGOL

CERTIFIED COPY OF VITAL RECORD
STATE OF CALIFORNIA, COUNTY OF LOS ANGELES

This is a true certified copy of the record filed in the County of Los Angeles Department of Public Health if it bears the Registrar's signature in purple ink.

002185002

Health Officer and Registrar

DATE ISSUED: OCT - 1 1 2019

This copy is not valid unless prepared on an engraved border, displaying the date, seal and signature of the Registrar.

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES DEPARTMENT OF PUBLIC HEALTH

3052013087599 — STATE FILE NUMBER

CERTIFICATE OF DEATH

STATE OF CALIFORNIA
USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS
VS-11a(REV 2/06)

3201319019810 — LOCAL REGISTRATION NUMBER

DECEDENT'S PERSONAL DATA

1. NAME OF DECEDENT– FIRST (Given): EUGENE
2. MIDDLE: GODFREY
3. LAST (Family): SPENCER
AKA. ALSO KNOWN AS – Include full AKA (FIRST, MIDDLE, LAST): -
4. DATE OF BIRTH mm/dd/ccyy: 01/28/1922
5. AGE Yrs.: 91 — IF UNDER ONE YEAR: Months / Days — IF UNDER 24 HOURS: Hours / Minutes
6. SEX: M
8. BIRTH STATE/FOREIGN COUNTRY: KOREA
10. SOCIAL SECURITY NUMBER: 257-03-3594
11. EVER IN U.S. ARMED FORCES? [X] YES [ ] NO [ ] UNK
12. MARITAL STATUS/SRDP* (at Time of Death): MARRIED
7. DATE OF DEATH mm/dd/ccyy: 05/01/2013
8. HOUR (24 Hours): 2147
13. EDUCATION – Highest Level/Degree (see worksheet on back): BACHELOR
14/15. WAS DECEDENT HISPANIC/LATINO(A)/SPANISH? (If yes, see worksheet on back) [ ] YES [X] NO
15. DECEDENT'S RACE – Up to 3 races may be listed (see worksheet on back): WHITE
17. USUAL OCCUPATION – Type of work for most of life. DO NOT USE RETIRED: ENGINEER
18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.): AEROSPACE
19. YEARS IN OCCUPATION: 30

USUAL RESIDENCE

20. DECEDENT'S RESIDENCE (Street and number, or location): 10501 LARAMIE PLACE
21. CITY: CHATSWORTH
22. COUNTY/PROVINCE: LOS ANGELES
23. ZIP CODE: 91311
24. YEARS IN COUNTY: 67
25. STATE/FOREIGN COUNTRY: CA

INFORMANT

26. INFORMANT'S NAME, RELATIONSHIP: CHARLOTTE SPENCER, WIFE
27. INFORMANT'S MAILING ADDRESS (Street and number, or rural route number, city or town, state and zip): 10501 LARAMIE PLACE, CHATSWORTH, CA 91311

SPOUSE/SRDP AND PARENT INFORMATION

28. NAME OF SURVIVING SPOUSE/SRDP*–FIRST: CHARLOTTE
29. MIDDLE: ANNE
30. LAST (BIRTH NAME): SPENCER
31. NAME OF FATHER/PARENT–FIRST: SAMUEL
32. MIDDLE: ERIC
33. LAST: SPENCER
34. BIRTH STATE: TN
35. NAME OF MOTHER/PARENT–FIRST: EVA
36. MIDDLE: -
37. LAST (BIRTH NAME): MATHEWS
38. BIRTH STATE: GA

FUNERAL DIRECTOR/ LOCAL REGISTRAR

39. DISPOSITION DATE mm/dd/ccyy: 05/03/2013
40. PLACE OF FINAL DISPOSITION: FORT ROSECRANS NATIONAL CEMETEREY, 1800 CABRILLO MEMORIAL DRIVE, SAN DIEGO, CA 92106
41. TYPE OF DISPOSITION(S): CR/BU
42. SIGNATURE OF EMBALMER: ▶ NOT EMBALMED
43. LICENSE NUMBER: -
44. NAME OF FUNERAL ESTABLISHMENT: CRAWFORD MORTUARY
45. LICENSE NUMBER: FD1228
46. SIGNATURE OF LOCAL REGISTRAR: ▶ JONATHAN FIELDING, MD
47. DATE mm/dd/ccyy: 05/03/2013

PLACE OF DEATH

101. PLACE OF DEATH: WEST VALLEY HEALTH CARE CTR.
102. IF HOSPITAL, SPECIFY ONE: [ ] IP [ ] ER/OP [ ] DOA
103. IF OTHER THAN HOSPITAL, SPECIFY ONE: [ ] Hospice [X] Nursing Home/LTC [ ] Decedent's Home [ ] Other
104. COUNTY: LOS ANGELES
105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number, or location): 7057 SHOUP AVENUE
106. CITY: WEST HILLS

CAUSE OF DEATH

107. CAUSE OF DEATH — Enter the chain of events --- diseases, injuries, or complications --- that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE.

IMMEDIATE CAUSE (Final disease or condition resulting in death) → (A) CHRONIC OBSTRUCTIVE PULMONARY DISEASE
(B)
Sequentially, list conditions, if any, leading to cause on Line A. Enter UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST (C) (D)

Time Interval Between Onset and Death: (AT) YRS; (BT); (CT); (DT)

108. DEATH REPORTED TO CORONER? [ ] YES [X] NO — MORBIDITY MARKER
109. BIOPSY PERFORMED? [ ] YES [X] NO
110. AUTOPSY PERFORMED? [ ] YES [X] NO
111. USED IN DETERMINING CAUSE? [ ] YES [ ] NO

112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107: ATRIAL FIBRILLATION
113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date.): NO
113A. IF FEMALE, PREGNANT IN LAST YEAR? [ ] YES [ ] NO [ ] UNK

PHYSICIAN'S CERTIFICATION

114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED.
Decedent Attended Since (A) mm/dd/ccyy: 04/19/2013
Decedent Last Seen Alive (B) mm/dd/ccyy: 04/30/2013
115. SIGNATURE AND TITLE OF CERTIFIER: ▶ MARC IRVING LAVIN M.D.
116. LICENSE NUMBER: A54809
117. DATE mm/dd/ccyy: 05/02/2013
118. TYPE ATTENDING PHYSICIAN'S NAME, MAILING ADDRESS, ZIP CODE: MARC IRVING LAVIN M.D., 23101 SHERMAN PLACE STE 510, WEST HILLS, CA 91307

CORONER'S USE ONLY

119. I CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED.
MANNER OF DEATH: [ ] Natural [ ] Accident [ ] Homicide [ ] Suicide [ ] Pending Investigation [ ] Could not be determined
120. INJURED AT WORK? [ ] YES [ ] NO [ ] UNK
121. INJURY DATE mm/dd/ccyy
122. HOUR (24 Hours)
123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)
124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)
125. LOCATION OF INJURY (Street and number, or location, and city, and zip)
126. SIGNATURE OF CORONER / DEPUTY CORONER: ▶
127. DATE mm/dd/ccyy
128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER

STATE REGISTRAR

A | B | C | D | E | *010001002346340* | FAX AUTH.# | CENSUS TRACT

This is a true certified copy if the record filed in the County of Los Angeles Department of Public Health if it bears the Registrar's signature in purple ink.

HD3225658

Jonathan E Fielding MD
Director of Public Health and Registrar

DATE ISSUED
MAY 15 2013

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.

PBNCO (REV) 09/11

GREAT SEAL OF THE STATE OF CALIFORNIA — EUREKA

LOS ANGELES COUNTY — REGISTRAR OF VITAL STATISTICS — STATE OF CALIFORNIA

ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

SHELLEY ROOS, SBN 74965
ROOS & ROOS
5850 Canoga Ave, 4th Floor
Woodland Hills, CA 91367
(818) 379-1750

In re the matter of the SPENCER TRUST DATED 1/29/88, TRUST A, CHARLOTTE SPENCER, Deceased.	TRUSTEE'S REPORT AND ACCOUNT FOR THE PERIOD SEPTEMBER 19, 2019 TO DECEMBER 15,2020

SHELLEY ROOS, Trustee of the SPENCER TRUST dated January 29, 1988, TRUST A, reports and accounts as follows:

1. DATE OF DEATH: CHARLOTTE SPENCER died on September 19, 2019.
2. INVENTORY AND APPRAISEMENT: The assets of the SPENCER TRUST A consisted of a total of $3,129,196.04 as of date of death.
3. ACTION TAKEN BY TRUSTEE DURING ADMINISTRATION: The trustee performed the following duties as trustee:
   - 3.1 Collected assets;
   - 3.2 Paid bills;
   - 3.3 Collected income;
   - 3.4 Maintained and preserved assets;
   - 3.5 Sold the residence;
   - 3.6 Distributed the assets according to the terms of the trust.

CHANGE OF TRUSTEE
OVER SUB-TRUSTS A AND B

RE : The SPENCER TRUST dated January 29, 1988

FROM : CHARLOTTE A. SPENCER, Surviving Trustor

TO : CHARLOTTE A. SPENCER and CAROLYN J. PARKER, Trustees

Pursuant to the terms of the paragraph in Article 3.3 entitled "Power to Change Trustee," CHARLOTTE A. SPENCER, the surviving trustor of the SPENCER TRUST dated January 29, 1988, originally created by CHARLOTTE A. SPENCER and EUGENE G. SPENCER, which was restated on February 8, 1996, hereby changes the trustees of Sub-Trust A and Sub-Trust B as provided below. EUGENE G. SPENCER is now deceased.

1.0 TRUSTEES: The following are appointed as trustees of Sub-Trust A and Sub-Trust B:

First Appointment:	CHARLOTTE A. SPENCER and CAROLYN J. PARKER, as co-trustees
Second Appointment:	SHELLEY ROOS
Fourth Appointment:	LEONARD M. ROOS

CHARLOTTE A. SPENCER and CAROLYN J. PARKER shall serve as the first trustees. Upon the death of CHARLOTTE A. SPENCER, SHELLEY ROOS shall serve alone as trustee. If SHELLEY ROOS is unable or unwilling to act, LEONARD M. ROOS shall serve as trustee.

POWER OF CO-TRUSTEE TO ACT ALONE: CHARLOTTE A. SPENCER and CAROLYN J. PARKER shall each have the power to act alone with reference to any powers of the trustee just as if she were the sole trustee. Any person dealing with either CHARLOTTE A. SPENCER or CAROLYN J. PARKER shall not have the right to insist on the other trustee joining in on any transaction. Any person or entity dealing with either trustee in good faith reliance on this paragraph shall have no liability to any beneficiary of this trust for such good faith reliance.

If no successor trustee is designated to act in the event of the death, incapacity or resignation of the trustee then acting, or no trustee accepts the office, the trustee then acting may appoint a successor trustee. If no such appointment is made, the majority of the adult beneficiaries entitled to distribution from this trust may appoint a successor trustee.

The trustee shall be reimbursed for all necessary and reasonable expenses incurred in relation to the administration of the trust. The trustee shall be entitled to reasonable compensation for his or her services.

oOo

EXECUTION OF CHANGE OF TRUSTEE
OVER SUB-TRUST A AND SUB-TRUST B

CHARLOTTE A. SPENCER, the surviving trustor, has read the foregoing Change of Trustee of Sub-Trust A and Sub-Trust B. It correctly states the new trustees and additional terms and conditions under which the trust estate is to be held, managed and distributed by the trustee. CHARLOTTE A. SPENCER approves the Change of Trustee of Sub-Trust A and Sub-Trust B in all particulars.

Dated 7-17-19

Charlotte A. Spencer
CHARLOTTE A. SPENCER, Trustor

ACKNOWLEDGMENT

State of California)
) ss.
County of Los Angeles)

On 7-17-19, before me, C English, a Notary Public, personally appeared CHARLOTTE A. SPENCER, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under penalty of perjury under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

C. ENGLISH
Notary Public - California
Los Angeles County
Commission # 2195865
My Comm. Expires May 20, 2021

Notary Public

RECEIPT OF CHANGE OF TRUSTEE
OVER SUB-TRUST A AND SUB-TRUST B

We, CHARLOTTE A. SPENCER and CAROLYN J. PARKER, Trustees of the SPENCER TRUST dated January 29, 1988, which was restated on February 8, 1996, hereby acknowledge receipt of Change of Trustee of Sub-Trust A and Sub-Trust B.

Dated 7-17-19

Charlotte A. Spencer
CHARLOTTE A. SPENCER, Trustee

Dated 7-17-19

Carolyn J. Parker
CAROLYN J. PARKER, Trustee

EXERCISE OF POWER OF APPOINTMENT
OVER TRUST A

RE : The SPENCER TRUST dated January 29, 1988

FROM : CHARLOTTE A. SPENCER, HOLDER OF POWER OF APPOINTMENT. ALL REFERENCES IN THIS DOCUMENT TO "SURVIVING TRUSTOR" SHALL BE TO CHARLOTTE A. SPENCER.

TO : CHARLOTTE A. SPENCER, Trustee

Pursuant to the terms of Paragraph 2.8 in Article 2 entitled "Distribution Upon Death," I, CHARLOTTE A. SPENCER, the surviving trustor, hereby exercise my power of appointment over Trust A. I direct that, upon my death, the trustee of the SPENCER TRUST dated January 29, 1988, which was restated on February 8, 1996, shall hold, administer and distribute the balance of Trust A as provided below.

It is CHARLOTTE A. SPENCER'S intention that, subject to the terms and conditions stated below, the distribution of Trust A shall otherwise be consistent with the terms and conditions of the SPENCER TRUST dated January 29, 1988, which was restated on February 9, 1996.

To the extent I have not exercised my power of appointment over the entire balance of Trust A, I intend that the remaining balance of Trust A be distributed as if I failed to exercise my power of appointment.

1. UPON THE DEATH OF CHARLOTTE A. SPENCER: Upon the death of CHARLOTTE A. SPENCER, the trust estate, including any assets subsequently added to the trust estate, shall be held, administered and distributed as follows:

1.1 If trustor owns the residence located at 2095 Airport Road, Council, Idaho, the trustee shall sell said residence to CAROLYN J. PARKER for the sum of $150,000.00. If the value of said residence exceeds $150,000.00 at the time of trustor's death, it is trustor's intent that the value in excess of $150,000.00 be deemed to be a gift to CAROLYN J. PARKER. If CAROLYN J. PARKER is not then living, the Idaho property shall be distributed as part of the balance of the trust estate.

1.2 The trustee shall distribute the sum of $10,000.00 to BETTY SUE CREAMER, if then living. If BETTY SUE CREAMER is then deceased, this gift shall lapse.

1.3 The trustee shall divide the balance of the Trust A assets into as many equal shares as necessary and shall distribute the shares as follows:

Recording requested by and
when recorded mail to:

* *

RESTATED
REVOCABLE LIVING TRUST
OF
EUGENE G. SPENCER AND CHARLOTTE A. SPENCER

TRUST WITH A-B TAX PROVISIONS
(FORMULA CLAUSE)

DATE OF ORIGINAL TRUST: January 29, 1988

DATE OF THIS RESTATED TRUST: FEB 08 1996

* *

DO NOT WRITE ON THIS DOCUMENT, CHANGE IT, OR REVOKE IT
WITHOUT YOUR ATTORNEY'S ADVICE

* *

IT IS IMPORTANT FOR THE TRUSTEE TO CALL THE ATTORNEY
IMMEDIATELY UPON THE DEATH OF A TRUSTOR.
FAILURE TO DO SO COULD RESULT IN THE LOSS
OF IMPORTANT OPTIONS AND COULD CAUSE
ADVERSE TAX CONSEQUENCES

* *

DO NOT WRITE ON OR DESTROY YOUR ORIGINAL TRUST
KEEP THIS DOCUMENT ATTACHED TO THE ORIGINAL TRUST

RESTATED DECLARATION OF TRUST

The Declaration of Trust made by EUGENE G. SPENCER and CHARLOTTE A. SPENCER known as "The SPENCER TRUST dated January 29, 1988" is hereby amended and restated in its entirety. All prior amendments are revoked. The Declaration of Trust is hereby restated as follows:

ARTICLE 1

APPOINTMENTS AND NAME OF TRUST

STATEMENT OF INTENT: It is the intent of trustors, through this Declaration of Trust, to affect only property located within the United States. This shall include real property and tangible personal property physically situated within the United States, accounts in banks whose principal offices are in the United States (but not deposits in foreign branches of United States banks), intangible property with certificates physically located in the United States, royalties payable by licensees or copyright owners whose principal place of business is in the United States, sums owing by United States corporations, and not any other property of the trustors.

1.1 NAME: This trust shall be known as "The SPENCER TRUST dated January 29, 1988."

1.2 TRUSTORS: EUGENE G. SPENCER and CHARLOTTE A. SPENCER are the trustors of this trust.

1.3 TRUSTEES: Trustors appoint the following as trustee(s) of this trust:

First Appointment:	EUGENE G. SPENCER and CHARLOTTE A. SPENCER, as co-trustees
Second Appointment:	LINDA C. CRAWFORD, ELIZABETH J. OSTRANDER and CAROLYN J. SPRAIN, as co-trustees

EUGENE G. SPENCER and CHARLOTTE A. SPENCER shall serve as the first trustees. If either EUGENE G. SPENCER or CHARLOTTE A. SPENCER is unable or unwilling to act, the remaining trustee shall serve alone. When both EUGENE G. SPENCER and CHARLOTTE A. SPENCER cease to act, the successor appointee(s) shall serve in the order appointed. If any co-trustee is unable or unwilling to act, the remaining appointee(s) shall serve as trustee or trustees.

Except as otherwise provided in Article 4, where trustors have appointed co-trustees, all co-trustees shall act together. If no successor trustee is designated to act in the event of the death, incapacity or resignation of the trustee then acting, or no successor trustee accepts the office, the trustee then acting may appoint a successor trustee. If no such appointment is made, the majority of the adult beneficiaries entitled to distribution from this trust may appoint a successor trustee.

The successor trustee shall be reimbursed for all necessary and reasonable expenses incurred in connection with the administration of the trust. The successor trustee shall be entitled to reasonable compensation for his or her services.

1.4 BENEFICIARIES: Trustors shall be the initial beneficiaries of this trust. Successor beneficiaries are those persons designated in Article 2.

1.5 CHILDREN: EUGENE G. SPENCER and CHARLOTTE A. SPENCER have three children from their union with each other whose names are LINDA C. CRAWFORD, ELIZABETH J. OSTRANDER and CAROLYN J. SPRAIN.

1.6 CREATION OF TRUST AND ASSIGNMENT OF ASSETS: EUGENE G. SPENCER and CHARLOTTE A. SPENCER, trustors, hereby grant, transfer, assign and deliver to EUGENE G. SPENCER and CHARLOTTE A. SPENCER, trustees of the SPENCER TRUST dated January 29, 1988, the following assets:

1.6.1 All jewelry, clothing, household furniture and furnishings, personal automobiles, motor homes, mobile homes, boats, cemetery plots, and other tangible articles of personal property, together with any insurance on such property, as well as insurance on any other assets owned by the trust;

1.6.2 Promissory notes, amounts owing to trustors, stocks, bonds, securities, interest in general or limited partnerships, contents of safe deposit boxes, claims under pending lawsuits, and other choses in action; and

1.6.3 Any other assets held by trustors which otherwise would be subject to probate.

These assets, together with any other property which may become subject to this trust, including assets which require formal documents of transfer, shall constitute the trust estate of this trust and shall be held, administered and distributed by the trustee as provided in this trust. Trustors request that any person dealing with the trustee recognize this assignment without any further documentation.

1.7 WAIVER OF BOND: No bond shall be required of any person named in this instrument as trustee, or of any person appointed as the trustee in the manner specified in this instrument, for the faithful performance of his or her duty as trustee. Bond is therefore waived, jointly and severally, for each person who shall so act as trustee.

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ARTICLE 2

DISTRIBUTION OF INCOME AND PRINCIPAL

2.1 DURING THE JOINT LIFETIME OF TRUSTORS: During the joint lifetime of EUGENE G. SPENCER and CHARLOTTE A. SPENCER, they shall be entitled to all income and principal of their community property without limitation. With regard to the separate property of either EUGENE G. SPENCER or CHARLOTTE A. SPENCER, either trustor shall be entitled to all income and principal of his or her own separate property estate without limitation.

AFTER THE DEATH OF ONE TRUSTOR (TAX CREDIT TRUST)

2.2 UPON THE DEATH OF EITHER TRUSTOR: Upon the death of either trustor survived by the other trustor, the trustee shall divide the trust estate (including any additions made by the will of the deceased trustor or by any life insurance or employee benefit proceeds or otherwise) into two trusts, designated Trust A and Trust B, each of which shall constitute and be held, administered and distributed by the trustee as a separate trust.

2.3 CONTENTS OF TRUST A [SURVIVOR'S TRUST]: Trust A shall consist of the following:

2.3.1 The surviving trustor's separate property;

2.3.2 Other community property assets in the trust estate selected by the trustee equal in value to the surviving spouse's interest in the community property of trustors included in or added to the trust estate in any manner; and

2.3.3 The minimum pecuniary amount necessary to entirely eliminate, or to reduce to the maximum extent possible, any federal estate tax at the deceased trustor's death. In making this determination, the trustee shall take into consideration all federal estate tax deductions and all federal estate tax credits, other than any credit allowable under Internal Revenue Code Section 2011 to the extent the credit exceeds any state death taxes payable without regard to the availability of such credits, provided no credit shall be taken into account in determining the size of Trust A if such credit shall result in the disallowance of the marital deduction.

This allocation to Trust A shall be satisfied in cash or in kind, or partly in each, only with assets eligible for the marital deduction. Assets allocated in kind shall be deemed to satisfy this amount on the basis of their values as finally determined for federal estate tax purposes.

The trustee shall not allocate to Trust A assets having an aggregate fair market value at the date of allocation that is less than the marital deduction amount as finally determined for federal estate tax purposes.

2.4 CONTENTS OF TRUST B [DECEASED SPOUSE'S TAX CREDIT TRUST]: Trust B shall consist of the balance of the trust estate plus any amount disclaimed on behalf of the surviving spouse.

2.5 SIMULTANEOUS DEATH: If the trustors die within 180 days of each other, and if the death of the second trustor occurs prior to division of the trust estate into Trust A and Trust B, then the interest of each trustor in the trust assets shall be administered and distributed as a separate trust.

2.6 NON PRO RATA ALLOCATIONS: It is expressly contemplated that the interest of each co-trustor in community property in the trust estate is an interest in the property as an entity. Accordingly, in effecting an actual division and distribution to Trust A and Trust B, the trustee may allocate community property assets on the basis of a non pro rata but equal in value distribution.

DISTRIBUTION OF INCOME AND PRINCIPAL OF TRUST A

2.7 INCOME AND PRINCIPAL OF TRUST A: With regard to Trust A, the surviving trustor shall be entitled to all income and principal without limitation.

2.8 DISTRIBUTION UPON DEATH: Upon the death of the surviving trustor, the remaining assets of Trust A shall be distributed to the beneficiaries named in a power of appointment signed by the surviving trustor and delivered to the trustee. To the extent the surviving trustor has failed to appoint beneficiaries as provided above, the trust assets shall be distributed as provided below for distribution after the death of both trustors.

DISTRIBUTION OF INCOME AND PRINCIPAL OF TRUST B

2.9 PAYMENT OF DEBTS AND COST OF ADMINISTRATION: Any payment of the deceased trustor's debts and all administrative costs associated with the death of the deceased trustor shall be paid from the income and principal of Trust B.

2.10 DISCRETION TO DISTRIBUTE INCOME: The trustee shall pay to or apply for the benefit of the surviving trustor, as much of the net income as the trustee, in the trustee's discretion, shall deem necessary for the surviving trustor's proper health, maintenance, support and education. In making this determination, the trustee shall take into consideration, to the extent the trustee shall deem advisable, any other income or resources of the surviving trustor known to the trustee and reasonably available for these purposes.

2.11 DISCRETION TO INVADE PRINCIPAL: If the trustee deems income payments to be insufficient, the trustee shall, from time to time, pay to or apply for the benefit of the surviving trustor, a sum out of the principal of Trust B as the trustee, in the trustee's discretion, deems necessary for the trustor's proper health, maintenance, support and education. Such payment may be made after Trust A has been exhausted, or before Trust A is exhausted.

2.12 USE OF PRINCIPAL RESIDENCE: During the lifetime of the surviving trustor, the surviving trustor shall have the right to continue to occupy, free of rent, the home used by either or both trustors as a principal residence at the time of the death of the deceased trustor. The trustee shall, at the direction of the surviving trustor, sell such home and, if the surviving trustor so directs, replace such home with another residence. Such residence shall be limited to one of comparable or lower value selected by the surviving trustor.

2.13 LIMITATIONS RE: TRUST B: It is trustors' intent that the assets allocated to Trust B shall not be included in the gross estate of the surviving spouse for Federal Estate Tax purposes. All provisions of this Declaration of Trust shall be

2.19 HELD IN TRUST FOR BENEFICIARY UNDER THE AGE OF 25: If, at the time set for the distribution of trust principal according to the provisions of this trust, a beneficiary is under the age of 25 years, then the trustee shall not distribute that beneficiary's share of the trust to him or her, but shall hold that beneficiary's allocated share of the trust as follows:

2.19.1 BENEFIT OF BENEFICIARY: So long as the beneficiary is under the age of 25 years, the trustee shall pay to or apply for the benefit of the beneficiary, out of the beneficiary's allocated share, as much of the net income and principal of the trust as the trustee, in the trustee's discretion, shall deem necessary for the beneficiary's proper health, maintenance, support and education. In making this determination, the trustee shall take into consideration, to the extent the trustee shall deem advisable, any other income or resources of the beneficiary known to the trustee and reasonably available for these purposes.

2.19.2 TIME OF PAYMENT: The trustee shall distribute to the beneficiary the remaining trust assets without regard to the needs of the beneficiary as follows:

100 percent of the then remaining trust assets when the beneficiary reaches the age of 25.

2.19.3 HELD IN TRUST UNTIL WRITTEN REQUEST FOR PAYMENT: Whenever the trustee is required by the terms of the trust to distribute or apply funds or property for the benefit of a beneficiary the trustee may, in the trustee's sole discretion, accumulate such funds or property until such time as the trustee receives a written request for payment from the beneficiary.

2.19.4 DIES BEFORE DISTRIBUTION: If a beneficiary for whom assets are being held according to this article dies before reaching the age of 25, the undistributed balance of that beneficiary's share of the trust estate shall be distributed to such one or more persons or entities and on such terms and conditions as the beneficiary shall appoint by 1) a written instrument exercising this power of appointment signed by the beneficiary and delivered to the trustee during the lifetime of the beneficiary; or 2) a valid Will or Living Trust executed by the beneficiary and exercising this power of appointment. The exercise of this power of appointment shall be made by specific reference to this power of appointment and shall not be made by a general reference exercising all powers of appointment. To the extent the beneficiary has failed to appoint beneficiaries as provided above, the undistributed balance of the beneficiary's share of the trust estate shall be distributed to that beneficiary's issue by right of representation. If the beneficiary is not survived by issue then living, then the undistributed balance of that beneficiary's share of the trust estate shall be distributed to those persons then living who would have been entitled to distribution had the surviving trustor died immediately after the death of the beneficiary.

2.20 DEATH OF BENEFICIARIES: If, at the time of the surviving trustor's death or at any later time before full distribution of the trust estate, any beneficiary entitled to distribution under the terms of this trust is deceased and no other disposition of that beneficiary's share of the remaining trust property is directed by this trust, that beneficiary's share shall be distributed one-half to those

persons who would then be the deceased trustor's heirs and one-half to those persons who would then be the surviving trustor's heirs. The identities and the respective shares of each of them shall be determined by the trustee as though the deaths of trustors had occurred simultaneously and according to the laws of the State of California then in effect relating to the succession of separate property not acquired from a predeceased spouse. The determination of the identity and the respective shares of such legal heirs shall be made by the trustee, in the trustee's sole judgment and discretion and shall be conclusive on all such heirs and other persons interested in this trust and the trustee shall not be liable for any errors or omissions in making such determination. Except, however, if a beneficiary is specifically disinherited by the terms of this Declaration of Trust, that beneficiary shall not be treated as an heir under the terms of this article.

2.21 GIFTS UPON DEATH OF FIRST SPOUSE IRREVOCABLE:
Notwithstanding any other provisions of this Declaration of Trust to the contrary, any gift directed to be distributed upon the death of one trustor is irrevocable upon the death of that trustor. This provision shall not be construed to limit the right of the surviving trustor to exercise any power of appointment granted by this Declaration of Trust.

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ARTICLE 3

TRUSTORS' POWERS

3.1 POWER TO AMEND: During the joint lifetime of trustors, this trust may be amended in whole or in part by an instrument in writing, signed by both trustors, and delivered to the trustee. After the death of the first trustor to die, the surviving trustor may amend Trust A, in whole or in part, by an instrument in writing, signed and delivered to the trustee. After the death of the first trustor to die, Trust B may not be amended by the surviving trustor.

3.2 POWER TO REVOKE: During the joint lifetime of trustors, the trustors may revoke the trust with regard to the community property of trustors by an instrument in writing, signed by both trustors jointly or by either trustor alone. Upon revocation, the trustee shall deliver the community property or the revoked portion of the community property to both of the trustors as the community property of both trustors.

With respect to the separate property of either trustor, either trustor may revoke the trust as to his or her separate property. Upon revocation, the trustee shall deliver the separate property or the revoked portion of the separate property to the trustor who transferred the separate property into the trust.

After the death of the first trustor to die, the surviving trustor may revoke Trust A, in whole or in part, by an instrument in writing, signed and delivered to the trustee. After the death of the first trustor to die, Trust B may not be revoked by the surviving trustor.

3.3 POWER TO CHANGE TRUSTEE: During the joint lifetime of trustors, trustors may change the trustee or successor trustee of this trust by an instrument in writing, signed by both trustors. After the death of the first trustor to die, the surviving trustor shall have the power to change the trustee or successor trustee of Trust A or Trust B by an instrument in writing signed by the surviving trustor and delivered to the trustee, provided that this power shall not apply to Trust B if this power would cause the assets of Trust B to be taxable in the estate of the surviving trustor.

3.4 ADDITIONS TO TRUST: Any additional property acceptable to the trustee may be transferred to this trust. The property shall be subject to the terms of this trust.

3.5 SPECIAL GIFTS: Trustors may from time to time indicate their desire that special gifts of tangible personal property such as jewelry, clothing and household furniture and furnishings be made from the trust estate upon the death of one trustor and upon the death of both trustors. If trustors have made known their desire in a writing referring to or attached to this trust, the trustee shall distribute the special gifts, free of trust, and free of federal estate taxes, upon the death of the first trustor to die or upon the death of the surviving trustor, as indicated in the writing. Notwithstanding the provisions of Paragraph 3.1 above, the gift shall be effective if the writing is dated and signed by at least one of the trustors. Except, however, upon the death of the first trustor, this power shall apply to the assets of Trust A only.

To comply with said instructions, the trustee shall have a special power of appointment over the tangible personal property which can be exercised only in favor of the persons named in said instructions. If the instructions provide for

the trustee to receive tangible personal property, the trustee may distribute the property to himself or herself. Otherwise, this power of appointment cannot be exercised in favor of the trustee, the trustee's estate, the creditors of the trustee or the creditors of the trustee's estate.

3.6 POWER TO MAKE ASSETS PRODUCTIVE: During the surviving trustor's lifetime, he or she shall have the power to require the trustee to make all or part of the principal of the trust productive or to convert promptly any unproductive part into productive property. This power shall be exercised by the surviving trustor in a written instrument delivered to the trustee. This power shall supercede the power granted in Article 4 to the trustee to retain underproductive and unproductive assets.

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ARTICLE 4

TRUSTEE'S POWERS

4.1 MANAGEMENT OF TRUST PROPERTY: With respect to the trust property, except as otherwise specifically provided in this trust, the trustee shall have all powers now or hereafter conferred upon trustees by applicable state law, and also those powers appropriate to the orderly and effective administration of the trust. Any expenditure involved in the exercise of the trustee's powers shall be borne by the trust estate. Such powers shall include, but not be limited to, the following powers with respect to the assets in the trust estate:

4.1.1 To manage, operate, control, sell, convey, divide, convert or allot the trust property, and to sell upon deferred payments; to lease for terms within or extending beyond the duration of the trust for any purpose including exploration for and removal of gas, oil or other minerals; to enter into covenants and agreements relating to the property so leased or any improvements which may be erected on such property; and to enter into community oil leases.

4.1.2 To abandon or retain underproductive property, and to invest and reinvest the trust funds in such property as the trustee, in the exercise of reasonable business judgment, may deem advisable, whether or not the property is of the character specifically permitted by law for the investment of trust funds, including stock of the trustee and investments in any common trust fund now or hereafter established by trustee.

4.1.3 To retain nonproductive assets at the direction of trustors or current income beneficiaries of the trust, or, in the exercise of reasonable business judgment by the trustee, to abandon nonproductive assets.

4.1.4 To borrow money for any valid trust purpose; to place, replace, renew or extend any encumbrance upon any trust property by mortgage, deed of trust, pledge or otherwise.

4.1.5 To establish lines of credit and to guarantee any and all loans made to the trustors or to a corporation of which trustor is a shareholder or officer; provided, however, that such action shall be for a valid trust purpose.

4.1.6 To participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers and liquidations and, in connection therewith, to deposit securities with and transfer title and delegate discretions to any protective or other committee as the trustee may deem advisable.

4.1.7 To acquire or dispose of an asset, including, but not limited to, real estate, for cash or on credit, at public or private sale; and to exchange, partition, change the character of or abandon a trust asset or any interest therein.

4.1.8 To make improvements, alterations or ordinary or extraordinary repairs of buildings or other trust property; to demolish any improvements; to raze existing or erect new party walls or buildings.

4.1.9 To subdivide, develop or dedicate land to public use; to make or obtain the vacation of plats and adjust boundaries; to adjust differences in valuation on exchange or partition by giving or receiving consideration; to dedicate easements for public use without consideration; and to create restrictions, easements or other servitudes.

4.1.10 To grant an option involving disposition of a trust asset, or to take an option for the acquisition of any asset.

4.1.11 To vote a security, in person or by general or limited proxy.

4.1.12 To pay calls, assessments and any other sums chargeable or accruing against or on account of securities.

4.1.13 To sell or to exercise or not exercise, as the trustee may deem advisable, any subscription, conversion or other rights or options which may at any time attach to, belong to or be given to the holders of any stocks, bonds, securities or other instruments in the trust estate.

4.1.14 To sell short; to invest in warrants; to invest in options of all kinds, including but not limited to the purchase or sale of options of all kinds, the purchase of put and call options, the writing (selling) of put and call options, and the selling of naked put and call options; to engage in covered call writing; to engage in option spreading and all types of option trading; and to engage in speculative investments of every type.

4.1.15 To buy, sell and trade in securities of any nature, including, but not limited to, United States Treasury Securities, on margin or otherwise, including short sales and contracts for the future delivery of commodities; to maintain and operate margin accounts and other accounts with brokers; and to pledge any securities held or purchased by the trust to brokers as security for loans and advances made to the trust.

4.1.16 To hold a security in the name of a nominee or in any other form without disclosure of the trust, so that title to the security may pass by delivery, but the trustee shall be liable for any act of the nominee in connection with the security so held.

4.1.17 To insure the assets of the trust against damage or loss, and the trustee against liability with respect to third persons.

4.1.18 To advance money for the protection of the trust and for all expenses, losses and liabilities sustained in the administration of the trust or because of the holding or ownership of any trust assets, for which advances, with any interest thereon, the trustee shall have a lien on the trust assets as against the beneficiaries.

4.1.19 To pay or contest any claim; to settle a claim by or against the trust by compromise, arbitration or otherwise; and to release, in whole or in part, any claim belonging to the trust to the extent that the claim is uncollectible; and to institute, compromise and defend actions and proceedings.

4.1.20 To commence or defend litigation with respect to the trust or any property of the trust estate as trustee may deem advisable and to

employ such counsel as the trustee shall deem advisable for that purpose.

4.1.21 To enforce any mortgage, deed of trust or pledge and, at any sale under any mortgage, deed of trust or pledge, to bid and purchase, at the expense of the trust, any property subject to any such security instrument.

4.1.22 To pay taxes, assessments, reasonable compensation of the trustee and other reasonable expenses incurred in the collection, care, administration and protection of the trust.

4.1.23 To continue or participate in any business or other enterprise and to effect incorporation, dissolution or other change in the form of organization of the business or enterprise.

4.1.24 To pay the debts of trustors, the cost of any final illnesses of trustors, and the cost of trustors' funerals and final disposition, and to authorize any actions necessary to arrange for trustors' funerals and final disposition; provided, however, that such payments shall not be made from the principal of Trust B for the debts and costs of the surviving trustor.

4.1.25 To amortize any bond premium paid by the trustee on behalf of any trust created by this trust by making periodic charges against the interest received from the bond on which the premium was paid.

4.2 POWER TO APPOINT AGENT: The trustee shall have the power to appoint a general or special agent to act on trustee's behalf. This power shall include, but not be limited, to the power to grant power of attorney on accounts at any bank, savings and loan or credit union. Any power of attorney the trustee creates pursuant to this power shall cease when the appointing trustee ceases to act as trustee.

4.3 BROAD POWERS OF DISTRIBUTION: After the death of both trustors, upon any division or partial or final distribution of the trust estate, the successor trustee shall have the power to partition, allot and distribute the trust estate in undivided interests or in kind, or partly in money and partly in kind, at valuations determined by the trustee, and to sell such property as the trustee, in the trustee's discretion, considers necessary to make such division or distribution. In making any division or partial or final distribution of the trust estate, the trustee shall be under no obligation to make a pro rata division or to distribute the same assets to beneficiaries similarly situated. Rather, the trustee may, in the trustee's discretion, make non pro rata divisions between trusts or shares and non pro rata distributions to beneficiaries as long as the respective assets allocated to separate trusts or shares or the distributions to beneficiaries have equivalent or proportionate fair market value.

4.4 POWER TO HOLD TITLE IN THE NAME OF ONE TRUSTEE ONLY: With regard to the separate property of one trustor, that trustor may, at his or her option, be the sole trustee with regard to title to that property. Upon the death or incapacity of the trustee in whose name title to the property is held, the successor trustee of the property shall be the other co-trustee as shown in Article 1; or if none, then the successor trustees shall serve in the order set forth in Article 1.

4.5 POWER OF CO-TRUSTEE TO ACT ALONE: As long as trustors are also co-trustees, either one of the co-trustees may act alone with reference to any powers of the trustee just as if he or she were the sole trustee. Any person dealing with one of the trustees shall not have the right to insist on the other co-trustee joining in on any transaction. Except, however, with regard to transactions relating to real property held in the name of both trustees, the signature of both trustees shall be required unless the incapacity of a trustee is established pursuant to Article 5.5.

4.6 APPLY FOR GOVERNMENT ASSISTANCE: The trustee shall have the power to deal with governmental agencies. To make applications for, receive and administer any of the following benefits, if applicable: Medi-Cal, Social Security, Medicare, Medicaid, Supplemental Security Income, In-Home Support Services, and any other government resources and community support services available to the elderly; e.g. California Department on Aging, Federal Older Americans Act, Nursing Home Ombudsman, "Senior Day Care" programs, and senior centers.

4.7 POWER TO OBTAIN BENEFITS UNDER WELFARE & INSTITUTIONS CODE SECTION 14006.2: The trustee shall have the power to explore and implement Medi-Cal planning strategies and options and to plan and accomplish asset preservation in the event a trustor needs long-term health and nursing care. Such planning shall include, but is not necessarily limited to, the power and authority to: (1) make home improvements and additions to the trustors' family residence; (2) pay off partly or in full the encumbrance, if any, on the trustors' family residence; (3) purchase a family residence, if the trustors do not own one; (4) purchase a more expensive family residence; (5) transfer the family residence to the trustor-spouse who does not need long-term medical, health, or nursing care under Welfare & Institutions Code Section 14006.2; (6) divide community property assets equally between the trustors under Welfare & Institutions Code Section 14006.2.

4.8 AUTHORITY TO DIVIDE TRUST: If any trust established hereunder may be subject to the federal generation-skipping tax, the trustee may divide that trust into two separate trusts of equal or unequal value, but on the same terms and with the same beneficiaries, so that the transferor's exemption may be allocated to one of the trusts to the exclusion of the other, or disproportionately between them.

4.9 LIMITATION OF TRUSTEE'S POWER RE: DISCHARGE OF LEGAL OBLIGATION: Any other provision of this instrument notwithstanding, the trustee is prohibited from making any distributions which would have the effect of discharging any person's legal obligation to support any beneficiary of this trust. Any power of appointment created by this instrument (other than a power of appointment which would otherwise be a general power of appointment) is further limited so that no part of the income or principal of the assets subject to the power of appointment may be appointed in a manner which would have the effect of discharging the legal obligation of the power holder to support any person.

This provision shall apply to all trusts created by this Declaration of Trust, including those trusts continuing after the death of trustor(s). Except, however, this provision shall not apply to either trustor while both trustors are living and either of them is acting as trustee. After the death of one trustor, this provision shall not apply when the surviving trustor is acting as trustee of Trust A, but

shall apply to the acting trustee of Trust B, even if said trustee is the surviving trustor.

4.10 AUTHORITY TO SET UP CUSTODIAL ACCOUNTS: The trustee shall have the authority to set up a custodial account for gifts to minor beneficiaries and shall have the authority, but shall not be required, to distribute any gift in the amount of $10,000.00 or less to the custodian of said account. The trustee may appoint anyone other than himself as custodian of the account.

4.11 EMPLOYMENT OF INVESTMENT MANAGERS: The trustee is authorized to employ investment managers, specialists and such other agents as the trustee shall deem necessary or desirable. The trustee shall have the authority to appoint an investment manager or managers to manage all or any part of the assets of the trust, and to delegate to said manager investment discretion. Such appointment shall include the power to acquire and dispose of such assets. The trustee may charge reasonable compensation of such investment managers, specialists and other agents and any other reasonable expenses incurred against the trust.

4.12 MERGER OF SIMILAR TRUSTS: The trustee may, but shall not be required to, merge the assets of any trust created hereunder with one or more other trusts in which the beneficial interests of the beneficiary or beneficiaries are substantially identical. Trusts may be merged pursuant to this paragraph whether created inter vivos or by Will, by the same or different instruments, by the same or different settlors, whether or not the trustees are the same, and regardless of where the trusts were created or are administered. No such merger shall be effectuated, however, if the merger would have a substantial negative tax impact.

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ARTICLE 5

GENERAL PROVISIONS

5.1 LAW FOR CONSTRUCTION OF TRUST: This trust shall be governed by the laws of the State of California.

5.2 PERPETUITIES SAVINGS CLAUSE: Unless terminated earlier in accordance with other provisions of this trust, any trust hereby created or created by the exercise of any power hereunder shall terminate 21 years after the death of the last survivor of the following: (1) the trustors; (2) all the issue of trustors who are living at the death of the first trustor to die; and (3) all named beneficiaries who are living at the death of the first trustor to die. Upon such termination, the trust estate, and any accumulations thereon, shall be distributed to those persons and in the same proportions as the income of the trust is then being paid.

5.3 SPENDTHRIFT PROVISION: No interest in the principal or income of any trust created under this trust instrument shall be anticipated, assigned, encumbered or subjected to creditors' claims or legal process before actual receipt by a beneficiary. This paragraph shall not prohibit an assignment by a beneficiary to any other beneficiary of this trust. This provision shall not apply to a trustor's interest in the trust estate.

5.4 COMMUNITY PROPERTY AGREEMENT: Trustors agree and declare that all property currently held in the names of both trustors regardless of the technical vesting of title shall be held in this trust as community property.

All property held by the trustee pursuant to this trust shall remain, respectively, community property, quasi-community property or the separate property of the trustor who transferred the property to the trustee. Any distribution or withdrawals of community property, quasi-community property or separate property shall be as community property, quasi-community property and separate property, respectively.

Notwithstanding any other provision of this trust, with respect to community property, during the joint lifetime of trustors, the powers of the trustee shall be no more extensive than those possessed by a husband or wife under laws of the State of California. This provision shall not be interpreted to limit the power of the trustee to exercise any powers conferred by this instrument in the event of the disability or incapacity of either or both trustors.

5.5 INCAPACITY OF TRUSTEE: Whenever two licensed medical doctors certify in writing that a person serving as trustee cannot discharge the duties of trustee because of mental or physical infirmity and the certificates are personally served upon that person, then the office of that person shall be deemed vacated and the successor trustee shall serve. However, if after receipt of the certificate, the trustee alleged to be unable to serve as trustee gives written notice to the person causing the certificate to be issued that he or she disagrees with the doctor, then the trustee shall continue in office unless he or she resigns or is removed by a court of competent jurisdiction. Anyone dealing with the trust may rely on the written medical certificates, or photocopies of them, presented to them by the co-trustee or the successor trustee, and shall incur no liability to any beneficiary for any dealings with the co-trustee or the successor trustee in good faith reliance on the certificates. This provision is inserted in this document to

encourage third parties to deal with the co-trustee or the successor trustee without the need of court proceedings.

5.6 ASSURANCES OF TRUSTOR: Trustors are aware that persons dealing with one trustor will be concerned whether the other trustor may have modified or revoked the trust. Trustors hereby agree that anyone dealing with the trust may rely on the original document and in the absence of actual notice of any modification or revocation of this trust, it shall be conclusively presumed that the trust is in full force and effect as stated herein. This assurance is given to encourage people to deal with either trustor or trustee alone. Further, this assurance is given to encourage a successor trustee to rely on the trust document as presented to the successor trustee. This provision is binding upon all successors in interest to this trust.

5.7 LIABILITY OF TRUSTEE

5.7.1 LIABILITY OF SUCCESSOR TRUSTEE: No trustee shall be liable for or responsible for any act, omission or default of any predecessor trustee.

5.7.2 NOTICE TO TRUSTEE: Unless the trustee receives actual written notice of an event affecting a beneficial interest in this trust, the trustee shall not be liable to any beneficiary for making distributions as though the event had not occurred.

5.7.3 APPLICATION OF TRUST FUNDS: The trustee shall be solely responsible for the manner in which trust assets are applied. No person paying money or delivering property to the trustee shall be responsible for its application.

5.8 PRINCIPAL AND INCOME ALLOCATION: This section shall be applicable if the terms of this trust require the trustee to make allocations between income and principal.

The determination of all matters with respect to what is income and what is principal of the trust estate, and the apportionment and allocation of receipts and expenses between these accounts, shall be governed by the provisions of the California Revised Uniform Principal and Income Act from time to time existing. Unless specifically provided to the contrary, all undistributed income shall be added to principal.

Distributions by mutual funds and similar entities of gains from the sale or other disposition of property shall be credited to principal. All premiums and all discounts received in connection with the purchase of any bond or other obligation shall be amortized by making an appropriate charge or credit to income.

The trustee shall establish reasonable reserves which shall be charged to income from time to time. Reserves shall be established for the following purposes: depreciation of all income-producing real and personal property and for capital improvements and extraordinary repairs; depletion of all depletable natural resources, including but not limited to oil, gas, mineral and timber property; and amortization of all intangible property with a limited economic life, including but not limited to patents and copyrights.

5.9 SEVERABILITY CLAUSE: If any provision of this trust instrument is unenforceable, the remaining provisions shall nevertheless be carried into effect.

5.10 OMISSIONS INTENTIONAL: It is trustors' intention that no relative not provided for in this trust, whether they be trustors' ancestor, descendant, or lateral relative, receive any part of trustors' estate. It is also trustors' intention that no person who may, after the date of this trust, become trustors' heir or heirs, by reason of marriage or otherwise, take any part of trustors' estate, unless said person is entitled to distribution under the terms of this Declaration of Trust. This provision is inserted in light of Estate of DUKE (1953) 41 C 2d 509.

5.11 ATTACK ON TRUST: Except as otherwise provided in this trust, trustors have intentionally and with full knowledge omitted to provide for trustors' heirs. If any beneficiary under this trust in any manner, directly or indirectly, contests this trust or any of its provisions, any share or interest in trustors' estate given to that contesting beneficiary under this trust is revoked and shall be disposed of in the same manner provided herein as if that contesting beneficiary had predeceased trustors without issue.

5.12 CHARITABLE GIFTS - SETTLEMENT OF DISPUTES: If a gift to charity is made in this Declaration of Trust then, in the event that a dispute arises with regard to the exact identification of the charity or with regard to which subdivision of a charity is entitled to the gift, the trustee shall determine, in the trustee's sole and absolute discretion, which charity or which subdivision of the charity is entitled to the gift.

SPECIAL PROVISIONS FOR LIFE INSURANCE

5.13 WHERE LIFE INSURANCE IS SEPARATE PROPERTY: Where the trustors have designated life insurance to be the separate property of the non-insured spouse, trustors agree that no portion of the policy or its proceeds on their respective lives shall be community property but rather shall be the sole and separate property of the spouse whose life is not insured by the policy despite the fact that the premiums may be paid from community property. Notwithstanding any other provision of this trust, a trustor whose life is insured by a life insurance policy belonging to this trust shall not have the power to amend or revoke this trust so as to affect the life insurance policy or the proceeds where the policy has remained the separate property of the other trustor.

5.14 INSURANCE INTO TRUST B: Notwithstanding any other provision of this trust, if the surviving trustor is the insured on any life insurance policies of which the trustee or the deceased trustor is the designated beneficiary, and the deceased trustor is, at the time of his or her death, the owner of all or any portion of any policy, which ownership interest or any portion of the policy has passed to the trustee hereunder and the ownership interest was the separate property of the deceased trustor, the trustee shall allocate the policy or the appropriate portion which the deceased trustor possesses to Trust B, where it shall be maintained in a segregated subaccount.

5.15 LIMITATIONS ON TRUSTEE'S POWERS RE LIFE INSURANCE: Notwithstanding any other provision, during such time as the surviving spouse is acting as sole trustee of Trust B, the surviving spouse, individually and as trustee, shall have no power over or interest in any life insurance assigned to Trust B and insuring the life of the surviving spouse. With reference to any life insurance policy, the trustee designated as second appointment shall be the

special trustee of the policies. If the trustee designated as second appointment fails to act then the successor appointees shall serve in the order named. All decisions regarding the insurance shall be made solely by the special trustee. If all successor trustees fail to act then the surviving spouse shall apply to the court for the appointment of an independent special trustee for the life insurance policies.

5.16 SOLE CONTROL OF PROFESSIONAL PRACTICE: With regard to any interest in a professional practice assigned to this trust, the licensed trustor shall have sole and exclusive right of management and control of the asset and shall make all decisions relating to the operation of the asset except that any other trustee shall be authorized to deal with said assets to the extent allowed by law and the rules of the governing body of the profession.

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WAIVER OF CONFLICT
AND
EXECUTION OF RESTATED DECLARATION OF TRUST

We have been advised that where clients are husband and wife, there is a potential conflict of interest concerning separate and community property and distribution of the property. We have been advised that each of us has the right to seek independent advice from separate attorneys. We choose not to do so and hereby affirm that we are in full agreement as to the status of our property and distribution thereof, and we have asked the Law Office of Maria Bezaire to represent both of us in setting up our estate plan.

EUGENE G. SPENCER and CHARLOTTE A. SPENCER have read the foregoing Restated Declaration of Trust. It correctly states the terms, conditions and changes under which the trust estate is to be held, managed and distributed by Trustees. EUGENE G. SPENCER and CHARLOTTE A. SPENCER approve the Restated Declaration of Trust in all particulars and request Trustees to execute it. Trustees agree to be bound by the terms of the Restated Declaration of Trust.

Trustors and Trustees execute this Restated Declaration of Trust on FEB 08 1996.

TRUSTORS:	TRUSTEES:
Eugene G. Spencer	Eugene G. Spencer
EUGENE G. SPENCER	EUGENE G. SPENCER
Charlotte A. Spencer	Charlotte A. Spencer
CHARLOTTE A. SPENCER	CHARLOTTE A. SPENCER

ACKNOWLEDGMENT

State of California)
) ss.
County of Los Angeles)

On FEB 08 1996, before me, JOLENE SCHWARTZ, a Notary Public in and for the State of California, personally appeared EUGENE G. SPENCER and CHARLOTTE A. SPENCER, proven to me, on the basis of satisfactory evidence, to be the persons whose names are subscribed to the within instrument and acknowledged that they executed the same in their authorized capacities, and that by their signatures on the instrument the persons, or the entity upon behalf of which the persons acted, executed the instrument.

Witness my hand and official seal.

Notary Public

JOLENE SCHWARTZ
COMM. # 954087
LOS ANGELES COUNTY
My Comm. Expires Feb. 26, 1999

WTO30.2 062394 WT6041 MB/pl

EXERCISE OF POWER OF APPOINTMENT
OVER TRUST A

RE : The SPENCER TRUST dated January 29, 1988

FROM : CHARLOTTE A. SPENCER, HOLDER OF POWER OF APPOINTMENT. ALL REFERENCES IN THIS DOCUMENT TO "SURVIVING TRUSTOR" SHALL BE TO CHARLOTTE A. SPENCER.

TO : CHARLOTTE A. SPENCER, Trustee

Pursuant to the terms of Paragraph 2.8 in Article 2 entitled "Distribution Upon Death," I, CHARLOTTE A. SPENCER, the surviving trustor, hereby exercise my power of appointment over Trust A. I direct that, upon my death, the trustee of the SPENCER TRUST dated January 29, 1988, which was restated on February 8, 1996, shall hold, administer and distribute the balance of Trust A as provided below.

It is CHARLOTTE A. SPENCER'S intention that, subject to the terms and conditions stated below, the distribution of Trust A shall otherwise be consistent with the terms and conditions of the SPENCER TRUST dated January 29, 1988, which was restated on February 9, 1996.

To the extent I have not exercised my power of appointment over the entire balance of Trust A, I intend that the remaining balance of Trust A be distributed as if I failed to exercise my power of appointment.

1. UPON THE DEATH OF CHARLOTTE A. SPENCER: Upon the death of CHARLOTTE A. SPENCER, the trust estate, including any assets subsequently added to the trust estate, shall be held, administered and distributed as follows:

   1.1 If trustor owns the residence located at 2095 Airport Road, Council, Idaho, the trustee shall sell said residence to CAROLYN J. PARKER for the sum of $150,000.00. If the value of said residence exceeds $150,000.00 at the time of trustor's death, it is trustor's intent that the value in excess of $150,000.00 be deemed to be a gift to CAROLYN J. PARKER. If CAROLYN J. PARKER is not then living, the Idaho property shall be distributed as part of the balance of the trust estate.

   1.2 The trustee shall distribute the sum of $10,000.00 to BETTY SUE CREAMER, if then living. If BETTY SUE CREAMER is then deceased, this gift shall lapse.

   1.3 The trustee shall divide the balance of the Trust A assets into as many equal shares as necessary and shall distribute the shares as follows:

1.3.1 The trustee shall distribute one share each to each grandchild of trustor. The gift to a grandchild who is not then living shall be distributed to that grandchild's issue in the manner provided in Probate Code Section 240. The gift to a grandchild who is not then living and who was not survived by living issue shall lapse and augment the gifts of the remaining grandchildren of trustor.

1.3.2 The trustee shall distribute one share equally to DANNY EBER and VERNA WEMBLE. If either DANNY EBER or VERNA WEMBLE is then deceased, the trustee shall distribute this gift to the surviving beneficiary. If both DANNY EBER and VERNA WEMBLE are then deceased, this gift shall lapse.

1.3.3 Trustor has intentionally failed to provide in this trust for LINDA C. CRAWFORD and ELIZABETH J. SPENCER. Trustor has intentionally failed to provide in this trust for CAROLYN J. PARKER, with the exception of the provision that allows her to purchase the Idaho residence. LINDA C. CRAWFORD, ELIZABETH J. SPENCER and CAROLYN J. PARKER are beneficiaries of Sub-Trust B of the SPENCER TRUST and trustor has determined that they will receive sufficient sums from Trust B.

2. HELD IN TRUST FOR BENEFICIARY UNDER THE AGE OF 25: If, at the time set for the distribution of trust principal according to the provisions of this trust, a beneficiary is under the age of 25 years, then the trustee shall not distribute that beneficiary's share of the trust to him or her, but shall hold that beneficiary's allocated share of the trust as follows:

2.1 BENEFIT OF BENEFICIARY: So long as the beneficiary is under the age of 25 years, the trustee shall pay to or apply for the benefit of the beneficiary, out of the beneficiary's allocated share, as much of the net income and principal of the trust as the trustee, in the trustee's discretion, shall deem necessary for the beneficiary's proper health, maintenance, support and education. In making this determination, the trustee shall take into consideration, to the extent the trustee shall deem advisable, any other income or resources of the beneficiary known to the trustee and reasonably available for these purposes.

2.2 TIME OF PAYMENT: The trustee shall distribute to the beneficiary the remaining trust assets without regard to the needs of the beneficiary as follows:

100 percent of the then remaining trust assets when the beneficiary reaches the age of 25.

2.3 HELD IN TRUST UNTIL WRITTEN REQUEST FOR PAYMENT: Whenever the trustee is required by the terms of the trust to distribute or apply funds or property for the benefit of a beneficiary the trustee may, in the trustee's sole discretion, accumulate such funds or property until such time as the trustee receives a written request for payment from the beneficiary.

2.4 DIES BEFORE DISTRIBUTION: If a beneficiary for whom assets are being held according to this article dies before reaching the age of 25, the undistributed balance of that beneficiary's share of the trust estate shall be distributed to that beneficiary's issue in the manner provided in Probate Code Section 240. If the beneficiary is not survived by issue then living, then the undistributed balance of that beneficiary's share of the trust estate shall be distributed in the manner provided in this Article as if the beneficiary had failed to survive the surviving trustor.

If or to the extent that the death of the beneficiary would cause a taxable termination of the beneficiary's trust so that the assets in the beneficiary's trust would be subject to the federal generation skipping tax if no general power of appointment were given to the beneficiary at the beneficiary's death, then upon the beneficiary's death, the assets in the beneficiary's trust shall be subject to a general power of appointment exercisable by the beneficiary in favor of such one or more persons and entities, including the beneficiary's estate, on the terms and conditions, either outright or in trust, as the beneficiary may appoint by writing, specifically referring to and exercising this general testamentary power of appointment. The beneficiary, however, shall have no general power of appointment over assets that would be subject to tax at the federal generation skipping transfer tax rate or at a higher rate even if such assets were subject to a general power of appointment.

2.5 PARENT AS TRUSTEE: If a trust is required under the provisions of this section, the trustee of such trust shall be the person who is both issue of the trustors and a parent of the beneficiary. If no person who is both issue of the trustors and a parent of the beneficiary is then able and willing to serve, then the trustee shall be as appointed by Shelley Roos, if she is then acting as Trustee, or by Leonard M. Roos, if he is then acting as trustee.

3. NO CONTEST CLAUSE: It is the intent of trustor to protect the distribution of the assets in trustor's estate as outlined in this trust and to make the administration of trustor's estate as controversy free as possible within the framework of Probate Code Section 21310-21315. If any beneficiary of any trust created by this document, singly or in conjunction with any other person or persons, directly contests this trust, or any of its terms, without probable cause, any gift or share directed to said beneficiary under this trust is hereby revoked, and distribution of what would otherwise be said beneficiary's gift or share shall take place herein in such manner as if said contesting beneficiary predeceased trustor leaving no issue, spouse, issue of spouse, predeceased spouse, nor issue of predeceased spouse, then living. As used herein, the term "contest" shall refer to an action by said beneficiary challenging the validity of this trust on the grounds of any one or more of the following: forgery; lack of due execution; lack of capacity; menace; duress, fraud; undue influence; or revocation of this trust pursuant to Probate Code Section 15401. The trustee is authorized to defend, at the expense of the trust estate, any contest or other attack of any nature on this trust or any of its provisions.

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EXECUTION OF EXERCISE OF POWER OF APPOINTMENT

CHARLOTTE A. SPENCER hereby executes this Exercise of Power of Appointment over Trust A.

Dated: 7-17-19

Charlotte A. Spencer
CHARLOTTE A. SPENCER,
Holder of Power of Appointment

ACKNOWLEDGMENT

A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

State of California)
) ss.
County of Los Angeles)

On 7-17-19, before me, C. English, a Notary Public, personally appeared CHARLOTTE A. SPENCER, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under penalty of perjury under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

C. ENGLISH
Notary Public - California
Los Angeles County
Commission # 2195865
My Comm. Expires May 20, 2021

Notary Public

RECEIPT OF
EXERCISE OF POWER OF APPOINTMENT

I, CHARLOTTE A. SPENCER, Trustee of the SPENCER TRUST dated January 29, 1988, which was restated on February 8, 1996, hereby acknowledge receipt of a written Exercise of Power of Appointment exercised by CHARLOTTE A. SPENCER, holder of a power of appointment under the above referenced trust.

Dated: 7-17-19

Charlotte A. Spencer
CHARLOTTE A. SPENCER, Trustee

IDAHO DEPARTMENT OF
WATER RESOURCES

322 E Front Street, Suite 648, Boise ID 83702 • PO Box 83720, Boise ID 83720-0098
Phone: 208-287-4800 • Fax: 208-287-6700 • Email: idwrinfo@idwr.idaho.gov • Website: idwr.idaho.gov

Governor Brad Little Director Mathew Weaver

July 05, 2024

CAROLYN J PARKER
2095 AIRPORT RD
COUNCIL ID 83612-5240

Re: Change in Ownership for Water Right No(s): **67-7573, 67-10924**

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)287-4921.

Sincerely,

Debra Mansfield
Technical Records Specialist 1

Enclosure(s)

IDAHO DEPARTMENT OF WATER RESOURCES
Proof Report

Water Right 67-7573

Owner Type	Name and Address
Current Owner	CAROLYN J PARKER 2095 AIRPORT RD COUNCIL, ID 83612-5240 (408) 205-2753
Previous Owner	SPENCER TRUST C/O EUGENE G SPENCER OR CHARLOTTE A SPENCER 2095 AIRPORT RD COUNCIL, ID 83612 (208) 253-6084

Priority Date: 6/28/1982
Basis: Decreed
Status: Active

Source	Tributary
WEISER RIVER	SNAKE RIVER

Beneficial Use	From	To	Diversion Rate	Volume
IRRIGATION	3/15	11/15	0.120 CFS	40.0 AF
	Total Diversion		0.120 CFS	40.0 AF

Source and Point(s) of Diversion:

WEISER RIVER NENE Sec. 9, Twp 16N, Rge 01W, ADAMS County

Place Of Use:

IRRIGATION within ADAMS 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
16N	01W	9	2.0																2.0
16N	01W	10						8.0											8.0

POU Total Acres: 10.0

Conditions of Approval:

1. 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.

Dates and Other Information:
Decreed Date: 10/20/2008
Civil Case Number: 39576
Judicial District: FIFTH
State or Federal: S
Water District Number: 67
Mitigation Plan: False

Combined Use Limits:
N/A

SubCase:
N/A

Water Supply Bank:

N/A

Proof Report

Water Right 67-10924

Owner Type	**Name and Address**
Current Owner	CAROLYN J PARKER 2095 AIRPORT RD COUNCIL, ID 83612-5240 (408) 205-2753
Previous Owner	SPENCER TRUST C/O EUGENE G SPENCER OR CHARLOTTE A SPENCER 2095 AIRPORT RD COUNCIL, ID 83612 (208) 253-6084

Priority Date: 10/31/1984
Basis: Decreed
Status: Active

Source	**Tributary**
GROUND WATER	

Beneficial Use	**From**	**To**	**Diversion Rate**	**Volume**
STOCKWATER	1/01	12/31	0.020 CFS	
DOMESTIC	1/01	12/31	0.040 CFS	
		Total Diversion	0.060 CFS	

Source and Point(s) of Diversion:

GROUND WATER NWNW Sec. 10, Twp 16N, Rge 01W, ADAMS County

Place Of Use:

DOMESTIC within ADAMS 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
16N	01W	10						X											

STOCKWATER within ADAMS 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
16N	01W	10						X											

Conditions of Approval:

1. 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.
2.	N13	THE QUANTITY OF WATER UNDER THIS RIGHT SHALL NOT EXCEED 13,000 GALLONS PER DAY.
3.	N11	THE QUANTITY OF WATER DECREED FOR THIS WATER RIGHT IS NOT A DETERMINATION OF HISTORICAL BENEFICIAL USE.
4.		STOCKWATER, 15 RANGE CATTLE PARCEL NO. RP 16N01W103200T

Dates and Other Information:
Decreed Date: 12/15/2000
Civil Case Number: 39576
Judicial District: FIFTH
State or Federal: S
Water District Number: EXC
Mitigation Plan: False

Combined Use Limits:
N/A

SubCase:
N/A

Water Supply Bank:

N/A

IDAHO DEPARTMENT OF
WATER RESOURCES

322 E Front Street, Suite 648, Boise ID 83702 • PO Box 83720, Boise ID 83720-0098
Phone: 208-287-4800 • Fax: 208-287-6700 • Email: idwrinfo@idwr.idaho.gov • Website: idwr.idaho.gov

Governor Brad Little Director Mathew Weaver

June 28, 2024

CAROLYN J PARKER
2095 AIRPORT RD
COUNCIL ID 83612-5240

RE: Change in Ownership for Water Right No(s): **67-7573, 67-10924**

Dear Interested Parties:

The Department of Water Resources (Department) acknowledges receipt of your Notice of Change in Water Right Ownership (Notice).

Our review of your Notice indicates that additional information is required before the Department can process the change. The information required is indicated below:

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

During our review of the additional documentation you submitted we found that we will need further documentation to complete your ownership change. The Trustees Report document that was received with the death certificates and your cover letter is an incomplete document. We will need the full document with notarized signatures to accept it as evidence of water right ownership. I have attached a copy of the partially received document for your reference.

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

Also, please note that permit holders are required to report any change of ownership and/or mailing address to the Department within 120 days of the change. Forms to assign ownership or update your address are available from any office of the Department or on the Department's website.

If you have any questions regarding this matter, please contact me at (208)287-4921.

Sincerely,

Debra Mansfield

Debra Mansfield
Technical Records Specialist 1

Enclosure(s)

IDAHO DEPARTMENT OF
WATER RESOURCES

322 E Front Street, Suite 648, Boise ID 83702 • PO Box 83720, Boise ID 83720-0098
Phone: 208-287-4800 • Fax: 208-287-6700 • Email: idwrinfo@idwr.idaho.gov • Website: idwr.idaho.gov

Governor Brad Little Director Mathew Weaver

June 14, 2024

CAROLYN J PARKER
2095 AIRPORT RD
COUNCIL ID 83612-5240

RE: Change in Ownership for Water Right No(s): **67-7573, 67-10924**

Dear Interested Parties:

The Department of Water Resources (Department) acknowledges receipt of your Notice of Change in Water Right Ownership (Notice).

Our review of your Notice indicates that additional information is required before the Department can process the change. The information required is indicated below:

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

Water rights 67-7573 & 67-10924 are under the current ownership of The Spencer Trust C/O EUGENE G SPENCER OR CHARLOTTE A SPENCER 2095. The Quitclaim Deed we received with your Notice conveys property from SHELLEY ROOS, TRUSTEE OF THE SPENCER TRUST to you. The department will need additional documentation showing how Shelley Roos became a trustee and inherited the estate. This documentation is necessary to complete the chain of title for the water rights.

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

Also, please note that permit holders are required to report any change of ownership and/or mailing address to the Department within 120 days of the change. Forms to assign ownership or update your address are available from any office of the Department or on the Department's website.

If you have any questions regarding this matter, please contact me at (208)287-4921.

Sincerely,

Debra Mansfield
Technical Records Specialist 1

Enclosure(s)

Mansfield, Debra

From:	Mansfield, Debra
Sent:	Thursday, June 13, 2024 4:53 PM
To:	C_AND_C_PARKER@NETZERO.NET
Subject:	Regarding your Received Notice of Change in Water Right Ownership
Attachments:	Carolyn Parker - Regarding your Received Notice of Change in Water Right Ownership.pdf

Hello,

Please see the attached letter regarding your received Notice of Change in Water Right Ownership. This letter is also being mailed via USPS per Department procedure.

Required documentation may be electronically submitted to: file@idwr.idaho.gov

I cannot receive documents through this email, but feel free to reply with any questions regarding your change in ownership. You may also reach me at (208)287-4921.

Thank you,

Debra Mansfield | Technical Records Specialist 1
IDWR – State Office
322 E Front St, Boise ID 83702-7371
(208) 287-4921 | Debra.Mansfield@idwr.idaho.gov

RECEIVED
JUL 03 2024
DEPARTMENT OF
WATER RESOURCES

Dear Debra Mansfield,
The first Trust Papers in the original Trust. The 2nd Set is the change of Trustee. I hope this is what you need.

Carolyn Parten

RECEIVED
JUN 26 2024
DEPARTMENT OF
WATER RESOURCES

To whom it may concern,

Per your letter I would like to clarify that Lawer, Shelley Roos was the trustee apointed by Charlotte A Spencer to distruibute Eugene G Spencer and Charlotte A Spencers assets upon their death. She did not inherite the property at 2095 Airport Rd. Counccil Id. She only distribruted the Trust as my parents wanted.

I have included 2 pages explaining her part and how I received the property from my parents. Also I am including my parents Death Cerificates. The only paprwork on the sale of this property to Carolyn Parker is the quickclaim paperwork I sent you. Evidence of original Water Right Ownership ect would have all been under Eugene and Charlott Spencer in which I have no access to. Due to Covid and other siturations I am only now getting to the property to handle these details. I hope this clarifies the chain of exchange of the property. I was told waterrights goes with the property and just found out I needed to applie for change of ownership.

Thank You very much,

Carolyn Parker