

STATE OF IDAHO DEPARTMENT OF WATER RESOURCES DE

RECEIVED

JAN 28 2026

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.

Table with 6 columns: Water Right/Claim No., Split?, Leased to Water Supply Bank?, Water Right/Claim No., Split?, Leased to Water Supply Bank?. Row 1: 63-194, Yes [], Leased Yes [x].

2. Previous Owner's Name: T R COMPANY, L.L.C.

Name of current water right holder/claimant

3. New Owner(s)/Claimant(s): PLB, LLC

New owner(s) as listed on the conveyance document Name connector [] and [] or

1157 N. SUMMERBROOK AVE., STE. 100 MERIDIAN ID 83642-8758
Mailing address City State Zip
(208) 375-6666 matthew@baker-properties.net
Telephone Email

- 4. If the water rights and/or adjudication claims were split, how did the division occur?
[] The water rights or claims were divided as specifically identified in a deed, contract, or other conveyance document.
[] The water rights or claims were divided proportionately based on the portion of their place(s) of use acquired by the new owner.

5. Date you acquired the water rights and/or claims listed above: January 6, 2026

- 6. Do you own the land identified as the water right place of use? Yes [] No [x]
o 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:
[x] 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.
[x] 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).
[x] Filing fee (see instructions for further explanation):
o \$25 per undivided water right.
o \$100 per split water right.
o 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.
[x] If water right(s) are leased to the Water Supply Bank, the individual owner or designated lessor must complete, sign and submit an IRS Form W-9.

8. Signature: [Signature] Manager Title, if applicable Date 1-13-2026
Signature of new owner/claimant PLB, LLC by Matthew J. Baker Print name

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

For IDWR Office Use Only:

Received by KW Date 1-28-2026 Receipt No. C124805 Receipt Amt. \$25.00

Active in the Water Supply Bank? Yes [] No [] If yes, forward to the State Office for processing W-9 received? Yes [] No []

Name on W-9 _____ Approved by _____ Processed by [Signature] Date 4-1-26

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

THORNTON BYRON LLP
P.O. BOX 7156
BOISE, IDAHO 83707-1156
(208) 344-8600

(Space Above Line for Recorder's Use)

**WATER RIGHTS QUITCLAIM DEED
(63-194)**

THIS WATER RIGHTS QUITCLAIM DEED, made and entered into this 6th day of January, 2026, by and between T R Company, L.L.C., an Idaho limited liability company, hereinafter referred to as "Grantor", and PLB, LLC, an Idaho limited liability company, whose current address is 1157 N. Summerbrook Avenue, Suite 100, Meridian, Idaho 83642, hereinafter referred to as "Grantee."

WITNESSETH

That said Grantor, for good and valuable consideration, the receipt of which is hereby acknowledged, does by these presents hereby remise, release, convey, and forever quitclaim unto the Grantee, and to its successors and assigns forever, any and all of the Grantor's right, title and interest in and to the water rights described below, all situated in Ada County, Idaho. The water rights conveyed hereunder are described as follows:

All of Idaho Department of Water Resources Water Right Number 63-194.

To have and to hold said water right together with the tenements, hereditaments, and appurtenances thereunto belonging or in anywise appertaining, and any reversions, remainders, rents, issues or profits thereof, unto the Grantee, its successors and assigns, forever.

IN WITNESS WHEREOF, the said Grantor has caused this Water Rights Quitclaim Deed to be executed the day and year first above written.

Grantor:

T R Company, L.L.C.

By: 

Dennis M. Baker, Manager

RECORDING REQUESTED BY AND
WHEN RECORDED MAIL TO:

THORNTON BYRON LLP
P.O. BOX 7156
BOISE, IDAHO 83707-1156
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(63-194)

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Grantor:

T R Company, L.L.C.

By:



Dennis M. Baker, Manager

STATE OF IDAHO)
 ss.
COUNTY OF ADA)

On this 6th day of January, 2026, before me, the undersigned Notary Public in and for said State, personally appeared Dennis M. Baker, known or identified to me to be the Manager of T R Company, L.L.C., the Idaho limited liability company that executed the foregoing instrument and the person whose name is subscribed to the within instrument, and acknowledged to me that said limited liability company executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year in this certificate first above written.





NOTARY PUBLIC, State of Idaho
Residing at: ADA, Idaho
Commission expires: 12-29-2031

State of Idaho
 Department of Water Resources
Water Right

63-194

AESTHETIC STORAGE

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



Legend

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

P

US POSTAGE
PAID IMI
01/26/2026
From 83702
Zone 8



Pitney Bowes 028W0002312050
CommPrice 2000241358
Flat Rate Envelope

USPS PRIORITY MAIL®

Expected Delivery Date: 01/29/2026

Tessa O'Donnell
Thornton Byron LLP
3101 W Main St, Ste 200
Boise ID 83702-2099

0003

C019

TWO RIVERS HOMEOWNERS ASSOCIATION INC
C/O SENTRY MANAGEMENT, INC., STE 5000
2180 W ST RD 434
LONGWOOD FL 32779-5042



USPS TRACKING #



9405 5401 0962 8019 5223 96



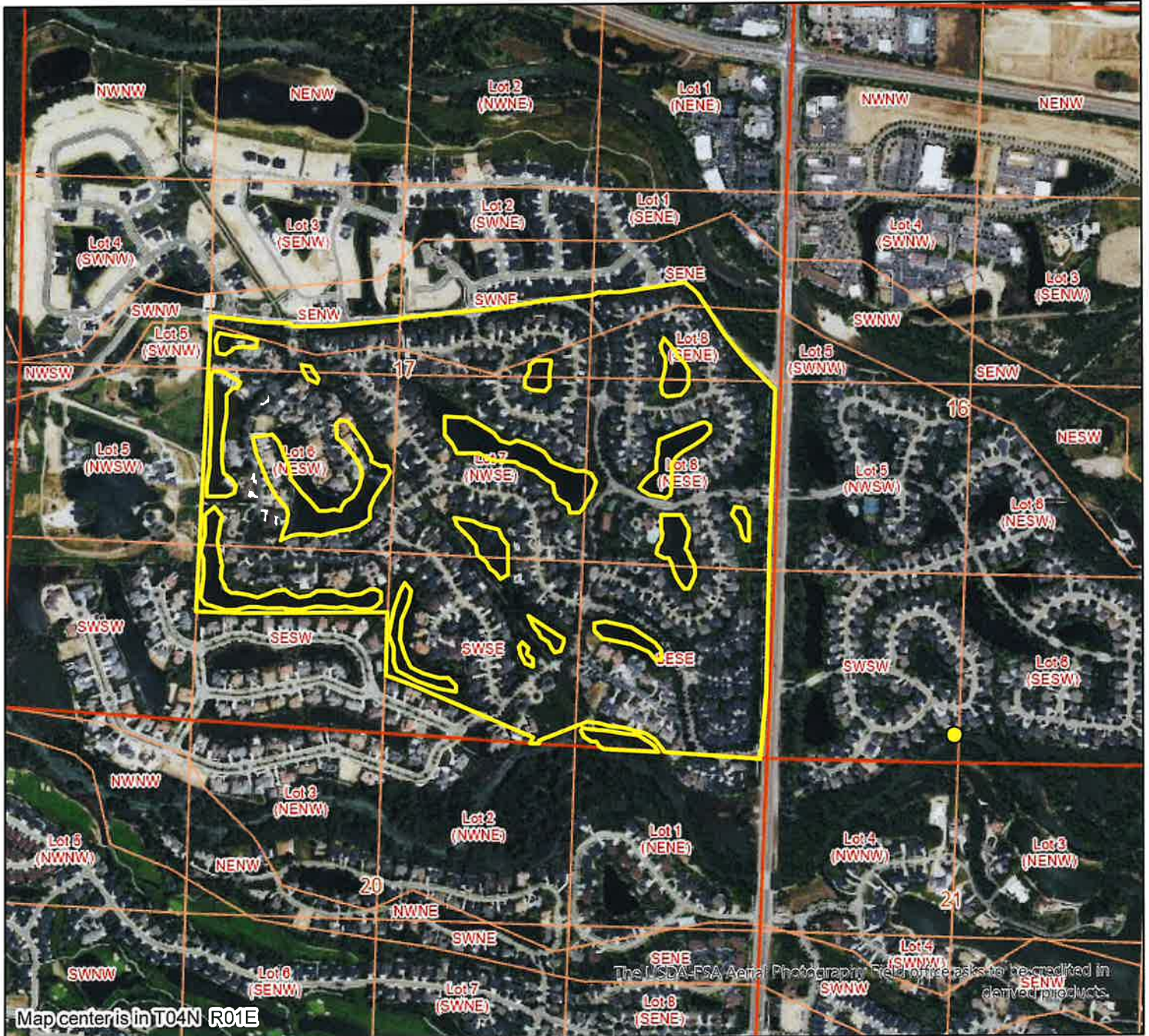
State of Idaho
 Department of Water Resources

Water Right

63-194

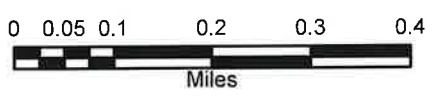
IRRIGATION

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



Map center is in T04N R01E

The USDA-FSA Aerial Photography Field Office asks to be credited in derived products.



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



State of Idaho
 Department of Water Resources
Water Right

63-194

AESTHETIC STORAGE

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



Legend

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



Date created: 12/31/2025

Request for Taxpayer Identification Number and Certification

Go to www.irs.gov/FormW9 for instructions and the latest information.

Give form to the requester. Do not send to the IRS.

Before you begin. For guidance related to the purpose of Form W-9, see *Purpose of Form*, below.

Print or type. See <i>Specific Instructions</i> on page 3.	<p>1 Name of entity/individual. An entry is required. (For a sole proprietor or disregarded entity, enter the owner's name on line 1, and enter the business/disregarded entity's name on line 2.)</p> <p>PLB, LLC</p>	
	<p>2 Business name/disregarded entity name, if different from above.</p>	
	<p>3a Check the appropriate box for federal tax classification of the entity/individual whose name is entered on line 1. Check only one of the following seven boxes.</p> <p><input checked="" type="checkbox"/> Individual/sole proprietor <input type="checkbox"/> C corporation <input type="checkbox"/> S corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> LLC. Enter the tax classification (C = C corporation, S = S corporation, P = Partnership) _____</p> <p>Note: Check the "LLC" box above and, in the entry space, enter the appropriate code (C, S, or P) for the tax classification of the LLC, unless it is a disregarded entity. A disregarded entity should instead check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) _____</p>	<p>4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from Foreign Account Tax Compliance Act (FATCA) reporting code (if any) _____</p> <p><i>(Applies to accounts maintained outside the United States.)</i></p>
	<p>3b If on line 3a you checked "Partnership" or "Trust/estate," or checked "LLC" and entered "P" as its tax classification, and you are providing this form to a partnership, trust, or estate in which you have an ownership interest, check this box if you have any foreign partners, owners, or beneficiaries. See instructions. <input type="checkbox"/></p>	
	<p>5 Address (number, street, and apt. or suite no.). See instructions.</p> <p>1157 N. SUMMERBROOK AVE., STE. 100</p>	<p>Requester's name and address (optional)</p>
	<p>6 City, state, and ZIP code</p> <p>MERIDIAN, IDAHO 83642-8752</p>	
	<p>7 List account number(s) here (optional)</p>	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Social security number									
or									
Employer identification number									
8	8	-	1	3	0	4	9	6	2

Note: If the account is in more than one name, see the instructions for line 1. See also *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and, generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person	Date 1-13-2026
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

What's New

Line 3a has been modified to clarify how a disregarded entity completes this line. An LLC that is a disregarded entity should check the appropriate box for the tax classification of its owner. Otherwise, it should check the "LLC" box and enter its appropriate tax classification.

New line 3b has been added to this form. A flow-through entity is required to complete this line to indicate that it has direct or indirect foreign partners, owners, or beneficiaries when it provides the Form W-9 to another flow-through entity in which it has an ownership interest. This change is intended to provide a flow-through entity with information regarding the status of its indirect foreign partners, owners, or beneficiaries, so that it can satisfy any applicable reporting requirements. For example, a partnership that has any indirect foreign partners may be required to complete Schedules K-2 and K-3. See the Partnership Instructions for Schedules K-2 and K-3 (Form 1065).

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS is giving you this form because they

COPY

PLB, LLC
1157 N. Summerbrook Avenue, Suite 100
Meridian, Idaho 83642

January 6, 2026

RECEIVED

JAN 28 2026

DEPT. OF WATER RESOURCES

Two Rivers Homeowners Association Inc
C/O Sentry Management, Inc.
2180 W State Road 434, Suite 5000
Longwood, Florida 32779

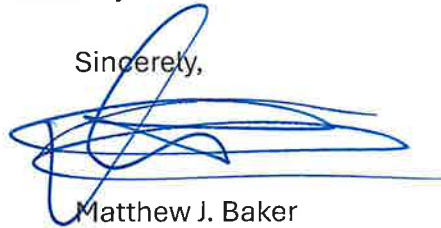
Re: Water Right/Claim Number: 63-194

To Whom It May Concern:

Pursuant to Idaho Code § 42-248(6), we are writing to inform you that ownership of Water Right Number 63-194, which has a place of use boundary and point of diversion as described on the enclosed maps, has been transferred.

The previous owner of the Water Right was T R Company, L.L.C., and the new owner is PLB, LLC. The date of the transfer is January 6, 2026.

Sincerely,



Matthew J. Baker
Manager

Enclosures



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

April 01, 2026

PLB LLC
1157 N SUMMERBROOK AVE
MERIDIAN ID 83642-8758

Re: Change in Ownership for Water Right No(s): 63-194, 63-32593 & 63-32595

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(s) 63-32593 & 63-32595 were leased to the Water Supply Bank (bank) in 2023. In accordance with the bank lease acceptance, the lessor/current right holder (right holder) may not use the right(s) while it is in the bank, even if the right(s) is not rented from the bank. The right(s) will remain in the bank until December 3, 2027 unless released earlier by the Water Resource Board or upon request by the right holder. To reduce the term of the lease, the right holder must submit a written request to the department. The department will verify if the right is rented or available for release and notify the right holder of the release date.

Also, a portion of water right(s) 63-194 was leased to the Water Supply Bank (bank) in 2024. To date, part of the right(s) appurtenant to 1.86 cubic feet per second (cfs) and 85.3 acres remain leased to the bank. In accordance with the bank lease acceptance, the lessor/current right holder (right holder) may not use the right(s) while it is in the bank, even if the right(s) is not rented from the bank. This portion will remain in the bank until December 31, 2028 unless the right(s) are released earlier by the Idaho Water Resource Board or upon request by the right holder. To reduce the term of the lease, the right holder must submit a written request to the department. The department will verify if the right is rented or available for release and notify the right holder of the release date.

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 208-287-4942.

Sincerely,

A handwritten signature in cursive script that reads "Jean Hersley".

Jean Hersley
Technical Records Specialist 2

Enclosure(s)

c: Thornton Byron LLP
Water District No. 63

LAW OFFICE
THORNTON ♣ BYRON LLP
TAX • ESTATE PLANNING • BUSINESS • WEALTH PRESERVATION

RIVERFRONT PLAZA
3101 W. MAIN, SUITE 200
BOISE, IDAHO 83702-2099

P.O. BOX 7156
BOISE, IDAHO 83707-1156

TELEPHONE: 208-344-8600
FACSIMILE: 208-344-8720

WWW.THORNTONBYRON.COM

GREGORY A. BYRON, LL.M., P.A.
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JOSHUA G. HILLYARD, LL.M., P.A.

CORY B. FIELDING, LL.M.
THOMAS W. EVERSON, LL.M.
GUILLERMO R. SARRIERA-VALENTIN

OF COUNSEL
JENYA SHANAYEVA, LL.M., P.C.

*PRACTICE LIMITED TO:
IDAHO, ARIZONA, CALIFORNIA,
MONTANA, NEVADA, OREGON,
UTAH, WASHINGTON*

January 26, 2026

IDWR State Office
P.O. Box 83720
Boise, Idaho 83720-0098

RECEIVED

JAN 28 2026

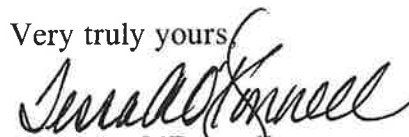
**DEPARTMENT OF
WATER RESOURCES**

Re: Notice of Change in Water Right Ownership Forms
Water Right Nos. 63-194, 63-32593, 63-32595

To Whom It May Concern:

Enclosed please find two (2) Notice of Change in Water Right Ownership forms for the three (3) water rights identified above, along with (i) notices to the landowners of record; (ii) quitclaim deeds for the water rights; (iii) maps; (iv) a \$75 check for the transfers fees; and (v) IRS forms W-9. The Water Rights are currently leased to the Water Supply Bank. If you have any questions, please contact me at 208-344-8600 or todonnell@thorntonbyron.com. Thank you for your assistance.

Very truly yours,



Tessa A. O'Donnell
Paralegal

/tao
Enclosures