

STATE OF IDAHO
DEPARTMENT OF WATER RESOURCES

RECEIVED
JUL 29 2026
DEPT. OF WATER RESOURCES
EASTERN REGION

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.

WD 32C

Water Right/Claim No.	Split?	Leased to Water Supply Bank?	Water Right/Claim No.	Split?	Leased to Water Supply Bank?
32-44 <i>OK</i>	Yes ☐	Yes ☐	32-10024 <i>NA</i>	Yes ☐	Yes ☐
32-10019 <i>OK</i>	Yes ☐	Yes ☐		Yes ☐	Yes ☐
32-10020 <i>OK</i>	Yes ☐	Yes ☐		Yes ☐	Yes ☐
32-10021 <i>OK</i>	Yes ☐	Yes ☐		Yes ☐	Yes ☐
32-10022 <i>OK</i>	Yes ☐	Yes ☐		Yes ☐	Yes ☐

2. Previous Owner's Name: George Whittaker and/or Fay Whittaker
Name of current water right holder/claimant
3. New Owner(s)/Claimant(s): Carol Fay Zaback
New owner(s) as listed on the conveyance document Name connector ☐ and ☐ or
131 Purgatory Road Campbell Hall NY 10916
Mailing address City State Zip
732-267-7717 cfz@Reagan.com
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: July 23, 2012
6. Do you own the land identified as the water right place of use? Yes ☒ No ☐
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:
☐ 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):
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.
☐ 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

FILE 4 32-44

8. Signature: *Carol Fay Zaback* 07-29-2026
Signature of new owner/claimant Title, if applicable Date
Carol Fay Zaback
Print name
- Signature: _____
Signature of new owner/claimant Title, if applicable Date
Print name

For IDWR Office Use Only:

Received by *M. Potts* Date 7-29-26 Receipt No. E051813 Receipt Amt. 150.00
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 *JB* Processed by *MP* Date 7/30/2026

PLEASE RETURN TO:

Robert E. Farnam, Esq.
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
P.O. Box 50130
Idaho Falls, Idaho 83405

Instrument # 55127

DUBOIS, CLARK, IDAHO

1-16-2013

04:22:54 No. of Pages: 3

Recorded for : ROBERT H. FARNAM, ESQ.

VELVET KILLIAN

Fee: 16.00

Ex-Officio Recorder Deputy

Index to: DECREE OF DISTRIBUTION

This area for Recorder's use only.

DEED OF DISTRIBUTION

THIS DEED is made this 15th day of October, 2012, by and between Carol Fay Zaback, the successor trustee of the **George H. Whittaker Testamentary Family Trust**, Grantor, (The original trustee of this trust, Fay E. Whittaker is now deceased. Pursuant to the Last Will and Testament of George H. Whittaker as duly probated in Clark County, Idaho, Carol Fay Zaback is successor trustee and by virtue of the death of Fay E. Whittaker now is the trustee of said trust.), and **The Edward T. Zaback and Carol Fay Zaback Revocable Living Trust dated March 16, 2010**, whose mailing address is 131 Purgatory Road, Campbell Hall, NY 10916, Grantee.

WHEREAS, Carol Fay Zaback, Grantor, is the duly appointed and acting trustee of the George H. Whittaker Testamentary Family Trust; and

WHEREAS, Carol Fay Zaback, Grantee, is entitled to receive distribution of the property hereafter described in this deed under the terms of the Last Will and Testament of the decedent and pursuant to the provisions of the Idaho Uniform Probate Code and Carol Fay Zaback has directed that such distribution be made to the Edward T. Zaback and Carol Fay Zaback Revocable Living Trust dated March 16, 2010, with such property to still maintain its separate property character;

NOW, THEREFORE, WITNESSETH, that the Grantor, for a valuable consideration, and for the purpose of distributing certain real property from the George H. Whittaker Testamentary Family Trust, does by these presents hereby distribute, grant, bargain, sell, convey, and confirm unto the Grantee, and to his heirs and assigns forever, all that certain parcel of land, situate, lying and being in Clark County, Idaho, and more particularly described as follows:

Township 11 North, Range 33 East of the Boise Meridian, Clark County, Idaho.

Section 12: E ½ NE ¼, and the NE ¼ SE ¼,

Excepting all that portion lying West of Medicine Lodge Creek Road.

Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County.

Township 11 North, Range 34 East of the Boise Meridian, Clark County, Idaho.

Section 7: Lots 2, 3, and 4, E $\frac{1}{2}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$,

Excepting all that portion lying West of Medicine Lodge Creek Road.

Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County.

Section 18: NW $\frac{1}{4}$ NE $\frac{1}{4}$,

Excepting all that portion lying West of Medicine Lodge Creek Road.

Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County.

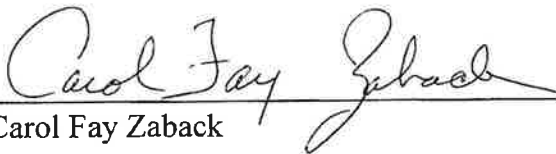
ALSO TOGETHER with all and singular the tenements, hereditaments, and appurtenances thereunto belonging or in anywise appertaining, the reversion and reversions, remainder and remainders, rents, issues and profits thereof;

SUBJECT to all real property taxes and assessments, all existing patent reservations, easements, rights of way, protective covenants and other matters of record, all applicable zoning ordinances, building codes, laws and regulations, and all encroachments, overlaps, boundary line disputes, claims of easements and other matters that would be disclosed by an accurate survey or inspection of the property.

This property retains its character as the sole and separate property of Carol Fay Zaback as an inheritance from her mother, Fay E. Whittaker despite the fact it is transferred into the trust.

TO HAVE AND TO HOLD, all and singular the said premises, together with the appurtenances, unto the Grantee, and to his heirs and assigns forever.

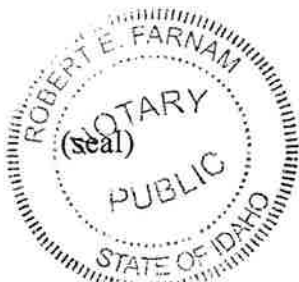
IN WITNESS WHEREOF, the Grantor has hereunto set his hand and seal the day and year first above written.


Carol Fay Zaback

STATE OF IDAHO)
)ss.
County of Bonneville)

On the 15 of October, 2012, before me, the undersigned, a notary public, in and for said State, personally appeared **Carol Fay Zaback**, known or identified to me to be the person whose name is subscribed to the within instrument, as trustee of the **George H. Whittaker Testamentary Family Trust**, and acknowledged to me that she executed the same as such trustee.

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 for Idaho
Residing at Idaho Falls
My Commission Expires: 11/12/16

G:\WPDATA\REF16937 Whittaker Estate\Carol Distributions\Deed.Distribution.Clark.Co.wpdjl

CERTIFICATION OF VITAL RECORD

STATE OF ARIZONA

STATE OF ARIZONA DEPARTMENT OF HEALTH SERVICES - OFFICE OF VITAL RECORDS CERTIFICATE OF DEATH

State File NO. 102-2012-027893

1. DECEDENT'S LEGAL NAME (FIRST, MIDDLE, LAST) FAY E WHITTAKER				2. AKA'S (IF ANY)				3. DATE OF DEATH JULY 23, 2012			
4. SEX FEMALE		5. SOCIAL SECURITY NUMBER		6. DATE OF BIRTH 05-19-1920		7. AGE 92		8. MONTHS UNDER 1 YEAR		9. DAYS UNDER 1 DAY	
10. HOURS		11. MINUTES		12. PLACE OF DEATH - HOSPITAL: ☐ INPATIENT ☐ E.R./OUTPATIENT ☐ DEAD ON ARRIVAL				13. PLACE OF DEATH - OTHER THAN HOSPITAL: ☐ NURSING HOME OR LONG TERM CARE FACILITY ☒ RESIDENCE ☐ HOSPICE FACILITY ☐ OTHER			
14. FACILITY NAME (OR STREET ADDRESS IF NOT A FACILITY): 2205 E LINDA CT						15. CITY, TOWN & ZIP CODE OR LOCATION OF DEATH PHOENIX 85020				16. COUNTY OF DEATH MARICOPA	
17. BIRTHPLACE (CITY AND STATE OR FOREIGN COUNTRY) LEADORE, IDAHO				18. MARITAL STATUS AT TIME OF DEATH WIDOWED				19. NAME OF SURVIVING SPOUSE (MAIDEN NAME IF WIFE)			
20. DECEDENT'S USUAL RESIDENCE STREET ADDRESS: 2205 E LINDA CT,				21. CITY AND COUNTY: PHOENIX, MARICOPA				22. STATE ARIZONA		23. ZIP CODE 85020	
24. EVER IN THE ARMED FORCES NO		25. WAS DECEDENT OF HISPANIC ORIGIN? ☒ NO, NOT SPANISH, HISPANIC OR LATINO ☐ YES, MEXICAN, MEXICAN AMERICAN, CHICANO ☐ YES, PUERTO RICAN ☐ YES, CUBAN ☐ YES, OTHER (SPECIFY) ☐ UNKNOWN				26. DECEDENT'S RACE(S): ☒ WHITE ☐ BLACK, AFRICAN AMERICAN ☐ NATIVE HAWAIIAN ☐ ASIAN INDIAN ☐ CHINESE ☐ FILIPINO ☐ JAPANESE ☐ GUAMANIAN OR CHAMORRO ☐ KOREAN ☐ VIETNAMESE ☐ SAMOAN ☐ AMERICAN INDIAN OR ALASKA NATIVE ☐ OTHER ASIAN (SPECIFY) ☐ OTHER PACIFIC ISLANDER (SPECIFY) ☐ OTHER (SPECIFY) ☐ UNKNOWN				27. IF AMERICAN INDIAN OR ALASKA NATIVE SPECIFY UP TO 4 TRIBES PRIMARY OR ENROLLED TRIBE: ADDITIONAL TRIBE: ADDITIONAL TRIBE: ADDITIONAL TRIBE:	
28. OCCUPATION: TEACHER				29. FATHER'S NAME (FIRST, MIDDLE, LAST) RUSSELL W ELLIS				30. MOTHER'S NAME (FIRST, MIDDLE, & LAST NAME PRIOR TO FIRST MARRIAGE) VIDA V HICKMAN			
31. INFORMANT'S NAME CAROL W ZABACK				32. RELATIONSHIP DAUGHTER				33. INFORMANT'S MAILING ADDRESS: 131 PURGATORY RD, CAMPBELL HALL, NEW YORK 10916			
34. NAME AND ADDRESS OF FUNERAL FACILITY: SHADOW MOUNTAIN MORTUARY 2350 E. GREENWAY ROAD PHOENIX, AZ				35. FUNERAL DIRECTOR: RANDOLPH KNOEBEL, FUNERAL DIRECTOR				36. LICENSE NUMBER: F1052			
37. METHOD(S) OF DISPOSITION: REMOVAL/BURIAL		38. NAME AND LOCATION OF 1st DISPOSITION FACILITY: BUCK MILLER HANN FUNERAL HOME, IDAHO FALLS, IDAHO				39. NAME AND LOCATION OF 2nd DISPOSITION FACILITY: NONE					
MEDICAL CERTIFICATION SECTION CAUSE OF DEATH PART I											
IMMEDIATE CAUSE OF DEATH		40. A METASTATIC OVARIAN CANCER						41. APPROXIMATE INTERVAL: 1 YEAR			
DUE TO OR AS A CONSEQUENCE OF:		42. B						43. APPROXIMATE INTERVAL:			
DUE TO OR AS A CONSEQUENCE OF:		44. C						45. APPROXIMATE INTERVAL:			
DUE TO OR AS A CONSEQUENCE OF:		46. D						47. APPROXIMATE INTERVAL:			
CAUSE OF DEATH PART II											
48. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSES GIVEN ABOVE: CORONARY ARTERY DISEASE, ATRIAL FIBRILLATION						49. INJURY? NO		50. INJURY AT WORK? NO		51. MANNER OF DEATH NATURAL DEATH	
						53. WAS AN AUTOPSY PERFORMED? NO		52. TIME OF DEATH 1500			
						54. WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE THE CAUSE OF DEATH?					
CAUSE AND MANNER OF DEATH CERTIFICATION											
☒ Certifying Physician/Nurse Practitioner/Physician's Assistant - To the best of my knowledge, death occurred due to the cause(s) and manner stated. ☐ Medical Examiner/Tribal Law Enforcement Authority - On the basis of examination, and/or investigation, in my opinion, death occurred at the time, date, and place, and due to the cause(s) and manner stated.						55. NAME OF PERSON COMPLETING CAUSE OF DEATH: FREDERICK EDWARDS, M.D.				56. DATE CERTIFIED: 07-24-2012	
57. CERTIFIER'S ADDRESS: 13737 N 92ND ST SCOTTSDALE, AZ 85260-7434						58. NAME OF REGISTRAR: MICHELE CASTANEDA-MARTINEZ				59. DATE REGISTERED: 07-26-2012	

Date Issued: 07-27-2012

This is a true certification of the facts on file with the OFFICE OF VITAL RECORDS,
ARIZONA DEPARTMENT OF HEALTH SERVICES, PHOENIX, ARIZONA.
Revised 04/2010

PATRICIA ADAMS
ASSISTANT STATE REGISTRAR

This copy not valid unless prepared on a form displaying the State Seal and impressed with the raised seal of the issuing agency.

ANY ALTERATION OR ERASURE VOID THIS DOCUMENT

Arizona
Department of
Health Services

STATE OF IDAHO

CERTIFICATION OF VITAL RECORD

STATE OF IDAHO

IDAHO DEPARTMENT OF HEALTH AND WELFARE
BUREAU OF HEALTH POLICY AND VITAL STATISTICS

DATE FILED BY STATE REGISTRAR:

CERTIFICATE OF DEATH

STATE FILE NO.

Local Reg No.

DECEDENT TYPE OR PRINT IN PERMANENT BLACK INK DO NOT USE FELT TIP PEN FOR INSTRUCTIONS SEE HANDBOOKS	1. DECEDENT'S LEGAL NAME (Include AKA's if any) (First, Middle, Last, Suffix) George H. Whittaker		2. SEX male	3. SOCIAL SECURITY NUMBER
	4a. AGE-Last Birthday 89 (Years) 4b. UNDER 1 YEAR Months Days Hours Minutes 4c. UNDER 1 DAY Hours Minutes		5. DATE OF BIRTH (Mo/Day/Yr) March 1, 1918	
MORTICIAN: Complete/Verify and File Within 5 Days of Death	6. BIRTHPLACE (City and State, Territory, or Foreign Country) Circleville, Utah		7c. CITY OR TOWN Dubois	
	7a. RESIDENCE - STATE OR FOREIGN COUNTRY Idaho		7b. COUNTY Clark	
PARENTS	7d. STREET AND NUMBER 1014 Medicine Lodge Road		7e. APT. NO. 83423	
	7f. ZIP CODE 83423		7g. INSIDE CITY LIMITS? ☒ Yes ☐ No	
INFORMANT	8. MARITAL STATUS AT TIME OF DEATH ☒ Married ☐ Married, but separated ☐ Widowed ☐ Divorced ☐ Never married ☐ Unknown		9. SURVIVING SPOUSE'S NAME (If valid, give maiden name) Fay Ellis	
	10. EVER IN U.S. ARMED FORCES? ☒ Yes ☐ No		11a. BIRTHPLACE (State, Territory, or Foreign Country) Utah	
DISPOSITION	11b. BIRTHPLACE (State, Territory, or Foreign Country) Utah		12b. BIRTHPLACE (State, Territory, or Foreign Country) Utah	
	13a. INFORMANT'S NAME (Type or print) Fay E. Whittaker		13b. RELATIONSHIP TO DECEDENT wife	
PLACE OF DEATH	14. METHOD OF DISPOSITION ☒ Burial ☐ Cremation ☐ Donation ☐ Removal from Idaho ☐ Other (Specify)		15. PLACE OF DISPOSITION (Name and address of cemetery, crematorium, other place) Dubois Cemetery Dubois, Idaho	
	16. NAME AND COMPLETE ADDRESS OF FUNERAL FACILITY Buck-Miller-Ihann Funeral Home 825 East 17th Street Idaho Falls, Idaho 83404		17a. LICENSE NUMBER (Of person) M - 676	
DATE OF DEATH	17b. SIGNATURE OF FUNERAL SERVICE LICENSEE OR PERSON ACTING AS SUCH <i>Fay E. Whittaker</i>		18. WAS CORONER CONTACTED DUE TO CAUSE OF DEATH? ☒ Yes ☐ No	
	19a. IF DEATH OCCURRED IN A HOSPITAL: ☒ Inpatient ☐ ER/Outpatient ☐ DOA ☐ Hospice facility ☐ Nursing home/Long term care facility ☐ Decedent's home ☐ Other (Specify)		20. FACILITY NAME (If not facility, give street and number) 1014 Medicine Lodge Road	
CAUSE OF DEATH	21. CITY, TOWN, OR LOCATION OF DEATH, AND ZIP CODE Dubois 83423		22. COUNTY OF DEATH Clark	
	23. DATE OF DEATH (Mo/Day/Yr) (Spell month) September 1, 2007		24. TIME OF DEATH 2135 (24hr)	
ITEMS 32-38 TO BE USED FOR EXTERNAL CAUSES ONLY (CORONER'S)	25. DATE PRONOUNCED DEAD (Mo/Day/Yr) (If < 8 months) September 1, 2007		26. TIME PRONOUNCED DEAD 2150 (24hr)	
	27. CAUSE OF DEATH PART I. Enter the chain of events -- diseases, injuries, or complications -- that directly caused the death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE. Enter only one cause on a line. IMMEDIATE CAUSE (Final disease or condition resulting in death) Self-inflicted gunshot wound to head		28a. WAS AN AUTOPSY PERFORMED? ☒ Yes ☐ No	
CERTIFIER: Complete Within 72 Hours of Death	28b. WERE AUTOPSY FINDINGS AVAILABLE TO COMPLETE THE CAUSE OF DEATH? ☒ Yes ☐ No		29. MANNER OF DEATH ☒ Natural ☐ Accident ☒ Suicide ☐ Homicide ☐ Pending investigation ☐ Could not be determined	
	29. DID TOBACCO USE CONTRIBUTE TO DEATH? ☒ Yes ☐ Probably ☐ No ☐ Unknown		30. IF FEMALE (Aged 10-54): ☐ Not pregnant within past year ☐ Pregnant at time of death ☐ Not pregnant, but pregnant within 42 days of death	
CERTIFIER IF DEATH WAS DUE TO OTHER THAN NATURAL CAUSES, THE CORONER MUST COMPLETE AND SIGN THE CERTIFICATE	31. DATE OF INJURY (Mo/Day/Yr) (Spell month) September 1, 2007		32. TIME OF INJURY 2135 (24hr)	
	33. PLACE OF INJURY (Decedent's home, farm, street, construction site, nursing home, restaurant, forest, etc.) home		34. INJURY AT WORK? ☐ Yes ☒ No	
REGISTRAR	35. LOCATION OF INJURY: State Idaho City/Town or County Clark County Zip Code 83423		36. DESCRIBE HOW INJURY OCCURRED. IF TRANSPORTATION INJURY, STATE THE TYPE(S) OF VEHICLE(S) INVOLVED (Automobile, pickup, motorcycle, ATV, bicycle, etc.) SPECIFY WHICH VEHICLE DECEDENT OCCUPIED, if applicable Self-inflicted gunshot wound to head with 357 handgun	
	37. TRANSPORTATION INJURY ONLY: ☐ Pedestrian ☐ Driver/Operator ☐ Passenger		38. WHAT SAFETY DEVICES? ☐ Seat Belt ☐ Child safety seat ☐ Helmet ☐ Air bag ☐ None ☐ Unknown	
CERTIFIER IF DEATH WAS DUE TO OTHER THAN NATURAL CAUSES, THE CORONER MUST COMPLETE AND SIGN THE CERTIFICATE	39a. CERTIFIER (Check only one, based on official capacity for this certificate) ☐ PHYSICIAN ☐ PHYSICIAN ASSISTANT ☒ CORONER		39b. LICENSE NUMBER	
	39c. DATE SIGNED 09/06/2007		39d. DATE SIGNED 09/07/2007	
REGISTRAR	40a. CORONER'S SUBSEQUENT SIGNATURE IF NECESSARY: The coroner's signature in this item supersedes that of the physician, physician assistant, or advanced practice professional nurse, and the coroner becomes the certifier of record <i>Penny N. Larson</i>		40b. DATE SIGNED 09/07/2007	
	41a. REGISTRAR'S SIGNATURE <i>Jane S. Smith</i>		41b. DATE SIGNED 09/07/2007	

This is a true and correct reproduction of the document officially registered and placed on file with the IDAHO BUREAU OF HEALTH POLICY AND VITAL STATISTICS.

DATE ISSUED:

September 7th 2007

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

JANE S. SMITH
STATE REGISTRAR



Robert E. Farnam, Esq.
Idaho State Bar Number 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Telefax: (208) 523-9518

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

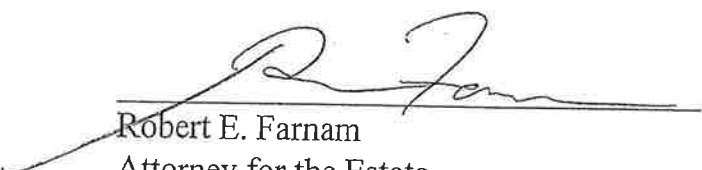
Deceased.

Case No.: CV -07-24

**NOTICE OF PETITION AND
HEARING**

1. Notice is hereby given that Fay E. Whittaker filed a Petition for Order Approving Final Settlement and Distribution and for Approval of Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse.
2. A copy of the Petition is enclosed.
3. The Petition has been set for hearing in this court at Dubois, Idaho, on Tuesday, December 23, 2008 at 9:30 a.m.

Dated this 8th day of December, 2008.


Robert E. Farnam
Attorney for the Estate

COPY

Robert E. Farnam, Esq.
Idaho State Bar Number 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Telefax: (208) 523-9518

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No.: CV -07-24

**PETITION FOR ORDER
APPROVING FINAL SETTLEMENT
AND DISTRIBUTION AND FOR
APPROVAL OF AGREEMENT
MAKING EQUAL VALUE
EXCHANGE OF COMMUNITY
PROPERTY BETWEEN
DECEDENT'S ESTATE AND
SURVIVING SPOUSE**

Fee Category: L-8

Fee: \$25.00

PETITIONER, FAY E. WHITTAKER, STATES AND REPRESENTS TO THE
COURT THAT:

1. Petitioner, as the personal representative of the above-named decedent, has collected and managed the assets of the estate, filed Petitioner's inventory and waivers of accountings herein, paid all lawful claims against the estate; performed all other acts required of Petitioner by the laws of this state pertaining to estates of decedents. No federal and state estate, inheritance or other death taxes were due.

2. The time for presenting claims which arose prior to the death of the decedent has expired, and all claims have been paid, and there are no contingent, unliquidated or future claims against the estate.
3. Petitioner has filed herewith waivers of the final accounting.
4. The decedent died testate. The Registrar has previously informally probated the Will and Codicil of the decedent. Petitioner affirms the statements set forth in Petitioner's application for informal probate heretofore filed.
5. As set forth in the *Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse*, funeral expenses, expenses of last illness, and administrative expenses are chargeable against decedent's share of the estate. In addition, the surviving spouse, Fay E. Whittaker is entitled under Idaho law to at least \$78,000.00 in distributions from decedent's estate for Homestead Allowance, Family Allowance, and Exempt Property Allowance. As set forth in the attached *Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse*, she is not claiming all of such entitlements, but is claiming some of the entitlements as set forth therein. Therefore, to the extent of the amount of such allowances needed to effect distributions in the amounts set forth in the attached *Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse*, petitioner petitions the court for such allowances.
6. The attached *Private Agreement Among Successors to Decedent Binding on Personal Representative (I.C. 15-3-912)* and *Compromise Agreement Among Heirs For Distribution of Property (I.C. 15-3-1102)* is submitted as the Schedule of Distribution setting forth the manner of distribution of the estate assets. After making final settlement and distribution according to the attached agreement, petitioner should be discharged as personal representative and the administration of this estate should be closed.
7. The estate consisted entirely of community property held by decedent and Petitioner, Fay E. Whittaker, individually, as his surviving spouse. In order to accomplish ease of administration of the trust established in decedent's Will and highest possible productivity of the trust assets, Petitioner, Fay E. Whittaker, individually, has entered into an agreement with the estate and trust pursuant to which an equal value exchange of this community property has been made. This allows funding of the trust entirely with all interest in specified income producing assets, with the remaining estate assets being conveyed in full to Fay E. Whittaker, individually. There is no effect on the

value of the assets passing pursuant to the estate since the assets exchanged are of equal value, but Petitioner feels there is significant long-term benefit for the estate, the trust being established under the Will, and the beneficiaries under the trust, by funding of the trust in this manner. Approval of this agreement is requested simultaneously with approval of this Petition as a whole.

8. Petitioner has filed herewith a Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse which sets forth any prior distributions made and final distributions to be made. After making final settlement and distribution according to said attached Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse, Petitioner should be discharged as personal representative and the administration of this estate should be closed.

WHEREFORE, PETITIONER REQUESTS THAT:

1. The court fix a time and place for hearing.
2. Notice be given as required by law.
3. After notice and hearing, the court enter an order:
 - a. Approving the waivers of final accounting of Petitioner filed herein, authorizing and directing Petitioner to transfer title in the assets of the estate and distribute them to the distributees in the amount and manner set forth in the annexed Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse, and, after Petitioner has made such final settlement and distribution and has filed Petitioner's receipts herein, discharging Petitioner and closing the administration of this estate.
 - b. Formally probating the Last Will and Codicil of the Decedent heretofore informally probated and determining the heirs of the decedent.
 - c. Approving the Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse.

- d. Approving Homestead Allowance and Exempt Property Allowance for Fay E. Whittaker as surviving spouse of decedent in the amounts set forth in the attached *Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse*.

DATED: The 20th day of October, 2008.

Fay E. Whittaker
Fay E. Whittaker

VERIFICATION

STATE OF ARIZONA)
)ss.
County of Maricopa)

The Petitioner, being sworn, says that she has read the petition and that the facts set forth therein are accurate and complete to the best of the petitioner's knowledge and belief.

Fay E. Whittaker
Fay E. Whittaker

SUBSCRIBED AND SWORN TO before me this 20th day of August, 2008.



Maryann Weirick
Notary Public for Arizona
Residing at: 3214 E. Huetta Pl Phoenix
My Commission Expires: 7-13-2011

G:\WPDATA\REF\14676\Petition.Dist.wpd:jh

**SCHEDULE OF DISTRIBUTION
AND
AGREEMENT MAKING EQUAL VALUE
EXCHANGE OF COMMUNITY PROPERTY
BETWEEN DECEDENT'S ESTATE AND SURVIVING SPOUSE**

THIS AGREEMENT, is effective upon execution, by and between Fay E. Whittaker, of Dubois, Clark County, Idaho, as an individual, and Fay E. Whittaker, in her capacities as Personal Representative of the Estate of George H. Whittaker, deceased, and as Trustee of the "George H. Whittaker Testamentary Family Trust" established in the Last Will and Testament of George H. Whittaker.

RECITALS:

Fay E. Whittaker was named Personal Representative of the Estate of George H. Whittaker in his Last Will and Testament, and pursuant to such designation was duly appointed as Personal Representative, by the Seventh Judicial District Court, of the County of Clark, State of Idaho, on or about September 25, 2007; and

A. Fay E. Whittaker has undertaken all responsibilities of Personal Representative of the Estate and has now proceeded with the Estate administration to the point that distribution of Estate assets should be undertaken; and

B. Fay E. Whittaker individually is the owner of the other one-half ($\frac{1}{2}$) undivided interest in all assets held by the Estate pursuant to her community property interest in such assets; and

C. Pursuant to decedent's Will, his jewelry, clothing, household furniture, appliances, furnishings, books, paintings, heirlooms, and other tangible personal property was distributable pursuant to a list if he had one, and otherwise outright to his spouse. Decedent had no list, and therefore his interest in such assets have been distributed outright to his spouse. Decedent's one-half interest in these assets was \$15,000.

D. Fay E. Whittaker, in her individual capacity, and Fay E. Whittaker, in her fiduciary capacities, has determined that it is in the best interest of the Estate, trust, and Fay E. Whittaker that instead of each party having one-half ($\frac{1}{2}$) interest in each of the assets in question, it would be more efficient to have the trust funded with full interest in specific assets, such assets being economically productive assets, in order that greater efficiency of management may be maintained and greater productivity established in the trust; and

E. It is agreed by the parties that the assets involved in this exchange are of the same fair market value now as they were at the time of death as valued by the Inventory and Appraisement,

NOW, THEREFORE, IT IS HEREBY AGREED by the parties as follows:

1. The total assets of the Estate, set forth in the Inventory and Appraisalment, are \$662,184.15. Pursuant to the decedent's Last Will and Testament, his jewelry, clothing, household furniture, appliances, furnishings, books, painting, heirlooms, and other tangible personal property of a similar nature are distributed to his spouse. This includes firearms. Therefore, decedent's one-half interest in all of such personal property items are distributable to Fay E. Whittaker. After reducing the inventory by the \$16,114 value of decedent's one-half interest in such personal property items being distributed to Fay E. Whittaker, the remaining value of assets necessary to fund the trust is \$646,070.15.

2. Decedent's funeral expenses and administrative expenses of the estate are chargeable against decedent's trust. In addition, the surviving spouse is entitled to Homestead Allowance and Exempt Property Allowance up to the amount of \$60,000. As set forth in paragraph 3 below, an exchange is contemplated pursuant to this petition under which the Clark County, Idaho real property will be utilized in full to fund the George H. Whittaker Testamentary Family Trust. The total value of this property is \$575,000. Therefore, \$71,070.15 in claims for the funeral expenses, administrative expenses, and homestead and exempt property allowances, will reduce the amount distribution to the trust to the value of the Clark County property. Therefore, petitioner makes claim in the total amount of \$71,070.15 for reimbursement of the funeral expenses and administrative expenses of the estate, together with Homestead Allowance and Exempt Property Allowance.

3. It is therefore agreed that all interest in the following assets should be distributed to Fay E. Whittaker, as Trustee of the "George H. Whittaker Testamentary Family Trust" established under the Last Will and Testament of George H. Whittaker. This includes both the decedent's one-half interest therein and part of the one-half community interest in such assets owned by Fay E. Whittaker.

Land situated in the State of Idaho, County of Clark, described as follows:

Township 11 North, Range 33 East of the Boise Meridian, Clark County, Idaho.
Section 12: E ½ NE ¼, and the NE ¼ SE ¼, all lying West of Medicine Lodge Creek Road.

Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County.

Township 11 North, Range 34 East of the Boise Meridian, Clark County, Idaho.

Section 7: Lots 2, 3, and 4, E ½ SW ¼, SW ¼ SE ¼, all lying West of Medicine Lodge Creek Road.

Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County.

Section 18: NW ¼ NE ¼, lying West of Medicine Lodge Creek Road.

Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County.

4. Fay E. Whittaker agrees to transfer to the "George H. Whittaker Testamentary Family Trust" her one-half community property interest in the assets described in paragraph 3 above in consideration for her receiving an equivalent value in other assets from the estate and trust.

5. All assets distributed to the trust, as identified in paragraph 3 above are distributed to the "George H. Whittaker Testamentary Family Trust", created by the Last Will and Testament of George H. Whittaker with Fay E. Whittaker as Trustee. If for any reason she shall fail to qualify or cease to act as trustee, successor trustees shall be determined in accordance with Article 3-1.2 and 3-2 of said Last Will and Testament.

6. In view of the fact that by virtue of the transfers from Fay E. Whittaker set forth above, the "George H. Whittaker Testamentary Family Trust" established under the Last Will and Testament of George H. Whittaker will be fully funded, the decedent's interest in all remaining estate assets shall be conveyed to Fay E. Whittaker individually. Therefore, it is agreed that the Estate will transfer to Fay E. Whittaker all interest of the Estate, in the following assets which includes the bequests under Article 2-1:

Asset	Value
Land situated in Maricopa County, State of Arizona, with a street address of 2205 E. Linda Court, Phoenix, Arizona 85022, legally described as follows: Lot 210 J, of Northtown Unit Three-B, according to the plat of record in the office of the County Recorder of Maricopa County, Arizona, recorded in Book 146 of Maps, Page 39.*	\$165,000.00
Wells Fargo Advantage Account Ending ***1487	\$5,876.48
Bank of Commerce Account Ending ***6687	\$12,019.52
2003 Lincoln Towncar (50,000 miles)	\$14,000.00

Asset		Value	
2004 Silverado Pick-Up - 2500, extended cab, long bed, 4WD with Shell (40,000 miles)		\$14,730.00	
Two-year-old 4-Wheelers		\$5,000.00	
Hitchhiker 5 th Wheel Trailer		\$10,000.00	
Bull		\$1,500.00	
Fifteen (15) Cows		\$18,000.00	
Nine (9) 2007 Calves		\$5,700.00	
Eight (8) 2008 Calves		\$4,800.00	
Gun Collection (See attached list)		\$12,228.00	
2 John Deer Tractors		\$2,100.00	
International Harvester 674 Tractor w/Special Loader for 1-ton Bales		\$5,000.00	
Shop Equipment		\$5,000.00	
Irrigation Pipe and Equipment		\$3,000.00	
Miscellaneous Shop Supplies, Items and Tack		\$1,000.00	
Miscellaneous Old Farm Equipment		\$1,000.00	
Miscellaneous Spring House Furnishings		\$500.00	
Furniture, Fixtures, Personal Belongings, and Personal Effects including the Pianos		\$20,000.00	
Asset	Shares	Price	Value
Allied Capital Corp New	1260	\$30.62	\$38,581.20
Amer Muni Income Portflo Inc.	1411	\$14.76	\$20,826.36
Amer Select Portfolio Inc.	1285	\$12.30	\$15,805.50
Amer Strategic Income Portfolio Inc. II	1100	\$11.34	\$12,474.00
Duke Energy Holding Corp. New	300	\$18.71	\$5,613.00
Eaton Vance Ltd Duration Income Fund	1116	\$16.60	\$18,525.60
Energy East Corp.	900	\$26.51	\$23,859.00
HRPT Properties Trust SBI	1000	\$9.90	\$9,900.00

Asset	Shares	Price	Value
IdaCorp Inc. (Holding Company)	200	\$32.82	\$6,564.00
Midway Gold Corp.	500	\$2.48	\$1,238.00
Nuveen Quality Income Muni Fund Inc.	700	\$13.88	\$9,716.00
Pimco Corporate Opportunity Fund	1175	\$14.65	\$17,213.75
Quest Capital Corp. New	1000	\$2.63	\$2,630.00
Senior Hsg Properties Trust SBI	200	\$20.01	\$4,002.00
Southern Co.	500	\$35.88	\$17,940.00
Verizon Communications	340	\$42.67	\$14,507.80
ABN AMRO CAP VI 6.25% Preferred	500	\$23.90	\$11,950.00
Ford Motor Co. Cort 8.000% Due 7/16/31 Callable	425	\$17.22	\$7,318.50
Health Care Ppty Inv Inc. 7.25% Ser E Cum Red Pfd Stock Callable	400	\$23.49	\$9,396.00
Lehman Bros Holdings Inc. Ser C 5.940% Preferred Clbl Par Value - \$50.00	235	\$44.90	\$10,551.50
Strats 6.50% Preferred Clbl Par Value - \$25.00 USD	900	\$21.65	\$19,485.00
GMAC LLC NTS B/E 06.125% 012208 DTD012298 FC072298	12,000	\$99.30	\$11,915.88
GMAC Smartnotes 07.150% 081509 DTD081799 FC111599 Quarterly Pay	20,000	\$96.31	\$19,262.20
General Motors Corp. 07.125% 071513 DTD070303 FC011504 MW+50BP NTS	19,000	\$85.75	\$16,292.50
US West Communications 07.500% 061523 DTD061593 FC121593 DEBS	20,000	\$98.25	\$19,650.00
Saturns-May 2003-7 6.2500% Due 01/15/02032 Callable 05/07/08 @ \$25.00	500	\$22.90	\$11,450.00

Asset	Shares	Price	Value
Ford Motor Co. 7.5% Senior Notes Due 6/10/2043 Callable	475	\$17.76	\$8,436.00
BAC Cap Trust 6.2500% Due 03/29/55 Call 03/29/11 @ \$25.00	850	\$23.50	\$19,975.00
ComCast Corp. 7.000% Due 09/15/55 Callable	800	\$24.63	\$19,704.00
USB Capital VIII 6.3500% Callable 12/29/10	800	\$22.94	\$18,352.00
KeyCorp Capital 6.750% Due 12/15/66 Callable	850	\$23.27	\$19,779.50

7. The one-half community property interest of Fay E. Whittaker in those assets described in paragraph 5 is hereby reconfirmed. With this distribution she now owns all interest in such assets.

8. All assets not set forth in this document subsequently determined to have been owned by George H. Whittaker shall be distributed to Fay E. Whittaker as Trustee of the "George H. Whittaker Testamentary Family Trust" established in the Last Will and Testament of George H. Whittaker.

DATED: October 20th, 2008

Fay E. Whittaker
Fay E. Whittaker, Individually

DATED: October 20th, 2008

Fay E. Whittaker
Fay E. Whittaker, Personal Representative of the Estate of George H. Whittaker, deceased, and Trustee of the George H. Whittaker Testamentary Family Trust established in the Last Will and Testament of George H. Whittaker

STATE OF ARIZONA)
) ss.
County of Maricopa)

On October 20th, 2008, before me, the undersigned, a Notary Public in and for said State, personally appeared **Fay E. Whittaker**, known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she 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.

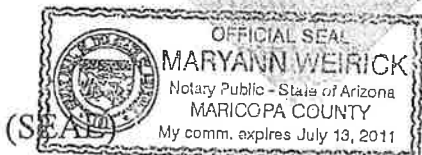


Maryann Weirick
Notary Public for Arizona
Residing at 2214 E. Shella Pl Phoenix
My Commission Expires: 7-11-2011

STATE OF ARIZONA)
) ss.
County of Maricopa)

On October _____, 2008, before me, the undersigned, a Notary public in and for said State, personally appeared **Fay E. Whittaker**, not individually but as Personal Representative of the Estate of George H. Whittaker and as Trustee of the George H. Whittaker Testamentary Family Trust established in the Last Will and Testament of George H. Whittaker known to me to be the person whose name is subscribed to the within instrument, and acknowledged to me that she executed the same as said Personal Representative and said Trustee.

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



Maryann Weirick
Notary Public for Arizona
Residing at 2214 E. Shella Pl Phoenix
My Commission Expires: 7-13-2011

G:\WPDATA\REF\14676\Schedule of Dist.wpd:jh

Robert E. Farnam, Esq.
Idaho State Bar No. 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Dr., Suite 200
P. O. Box 50130
Idaho Falls, Idaho 83405
Telephone: (208) 523-0620
Facsimile: (208) 523-9518

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATES DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No. CV-07-24

**PETITION FOR,
HOMESTEAD ALLOWANCE
(Idaho Code §15-2-402) AND
PROPERTY ALLOWANCE
(Idaho Code §15-2-403)**

PETITIONER, FAY E. WHITTAKER, STATES AND REPRESENTS TO THE
COURT THAT:

1. Petitioner is the personal representative of the above-named decedent, who died on September 1, 2007.
2. The decedent was survived by Fay E. Whittaker, spouse of the decedent.
3. The above-listed survivor of decedent claims and is in need of a reasonable homestead allowance and exempt property allowance in the maximum amount provided by Idaho law.
4. The estate is sufficiently solvent to pay a reasonable homestead allowance and exempt property allowance.

WHEREFORE, PETITIONER REQUESTS THAT:

1. The court fix a time and place for hearing.
2. Notice be given as required by law.
3. The Court order payment of a homestead allowance and exempt property allowance to be paid to the surviving spouse in the maximum amount provided by Idaho law to be paid in a lump sum.

Dated this 20th day of August, 2008.

Fay E. Whittaker
Fay E. Whittaker

VERIFICATION

STATE OF ARIZONA)
)ss.
County of Maricopa)

The Petitioner, being sworn, says that she has read the petition and that the facts set forth therein are accurate and complete to the best of the petitioner's knowledge and belief.

Fay E. Whittaker
Fay E. Whittaker

SUBSCRIBED AND SWORN TO before me this 20th day of August, 2008.



Maryann Weirick
Notary Public for Arizona
Residing at: 2014 E. Hutton Pl Phoenix
My Commission Expires: 7-13-2011

G:\WPDATA\REF14676\Petition.Allowances.wpd:jh

Robert E. Farnam
Idaho State Bar Number 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
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Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Telefax: (208) 523-9518

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BINGHAM
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No.: CV-07-24

**NOTICE OF COMPLETION OF
INVENTORY
AND APPRAISEMENT**

The undersigned, as personal representative of the above-named decedent, hereby verifies that the Inventory and Appraisement has been completed and signed, that a copy has been delivered to each heir and beneficiary, and that the original is on file with the offices of the attorneys for the estate, Holden, Kidwell, Hahn & Crapo, P.L.L.C.

Pursuant to Idaho Code §50-3-706, the personal representative through her attorney will send a copy of the Inventory and Appraisement to interested persons who request it and have a legitimate interest therein.

DATED: The th 20 day of October, 2008.

Fay E. Whittaker
Fay E. Whittaker

Robert E. Farnam
Idaho State Bar Number 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
P. O. Box 50130
Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
Telefax: (208) 523-9518

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No.: CV – 07-24

**INVENTORY
AND APPRAISEMENT**

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

1. The schedules attached hereto constitute a full and complete inventory of the property owned by the decedent as far as the same has come to the possession or knowledge of the undersigned.

2. The values set forth in such schedules are the fair market values of the decedent's property as determined as of September 1, 2007, the date of the decedent's death, by the undersigned.

DATED: The 20th day of October, 2008.

Fay E. Whittaker
Fay E. Whittaker

**Inventory of Property of
George H. Whittaker, Deceased**

Recapitulation

Schedule A — Real Estate	\$370,000.00
Schedule B — Stocks and Bonds	\$221,457.15
Schedule C — Mortgages, Notes, and Cash	\$8,948.00
Schedule D — Other Miscellaneous Property	<u>\$61,779.00</u>
Total	<u>\$662,184.15</u>

Schedule A — Real Estate

	Description	Value
1.	Land situated in the State of Idaho, County of Clark, described as follows: Township 11 North, Range 33 East of the Boise Meridian, Clark County, Idaho. Section 12: E $\frac{1}{2}$ NE $\frac{1}{4}$, and the NE $\frac{1}{4}$ SE $\frac{1}{4}$, all lying West of Medicine Lodge Creek Road. Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County. Township 11 North, Range 34 East of the Boise Meridian, Clark County, Idaho. Section 7: Lots 2, 3, and 4, E $\frac{1}{2}$ SW $\frac{1}{4}$, SW $\frac{1}{4}$ SE $\frac{1}{4}$, all lying West of Medicine Lodge Creek Road. Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County. Section 18: NW $\frac{1}{4}$ NE $\frac{1}{4}$, lying West of Medicine Lodge Creek Road. Excepting therefrom: That portion deeded to the County of Clark, by Quitclaim Deed recorded July 31, 1975 as instrument No. 30618, records of said County. (Value determined by appraisal of Jeffrey L. Sutton. Of the indicated value, \$89,150 is allocable to the improvements on the property as follows: \$67,150 is allocable to the dwelling; \$13,230 is allocable to the cabin; \$3,490 is allocable to the machine shed; \$1,030 is allocable to the shop; and \$4,250 is allocable to the miscellaneous other improvements.)	\$575,000.00

2.	Land situated in Maricopa County, State of Arizona, with a street address of 2205 E. Linda Court, Phoenix, Arizona 85022, legally described as follows: Lot 210 J, of Northtown Unit Three-B, according to the plat of record in the office of the County Recorder of Maricopa County, Arizona, recorded in Book 146 of Maps, Page 39.*	<u>\$165,000.00</u>
	Subtotal	\$740,000.00
	LESS: Surviving spouse's one-half community property interest	<u>(\$370,000.00)</u>
	TOTAL	<u>\$370,000.00</u>

* This property is technically not an asset in the Idaho estate but is included here for informational purposes.

Schedule B — Stocks and Bonds

Accounts held through UBS, Idaho Falls, Idaho.		Shares	Price	Value
1	Allied Capital Corp New	1260	\$30.62	\$38,581.20
2	Amer Muni Income Portflo Inc.	1411	\$14.76	\$20,826.36
3	Amer Select Portfolio Inc.	1285	\$12.30	\$15,805.50
4	Amer Strategic Income Portfolio Inc. II	1100	\$11.34	\$12,474.00
5	Duke Energy Holding Corp. New	300	\$18.71	\$5,613.00
6	Eaton Vance Ltd Duration Income Fund	1116	\$16.60	\$18,525.60
7	Energy East Corp.	900	\$26.51	\$23,859.00
8	HRPT Properties Trust SBI	1000	\$9.90	\$9,900.00
9	IdaCorp Inc. (Holding Company)	200	\$32.82	\$6,564.00
10	Midway Gold Corp.	500	\$2.48	\$1,238.00
11	Nuveen Quality Income Muni Fund Inc.	700	\$13.88	\$9,716.00
12	Pimco Corporate Opportunity Fund	1175	\$14.65	\$17,213.75
13	Quest Capital Corp. New	1000	\$2.63	\$2,630.00
14	Senior Hsg Properties Trust SBI	200	\$20.01	\$4,002.00
15	Southern Co.	500	\$35.88	\$17,940.00
16	Verizon Communications	340	\$42.67	\$14,507.80
17	ABN AMRO CAP VI 6.25% Preferred	500	\$23.90	\$11,950.00
18	Ford Motor Co. Cort 8.000% Due 7/16/31 Callable	425	\$17.22	\$7,318.50
19	Health Care Ppty Inv Inc. 7.25% Ser E Cum Red Pfd Stock Callable	400	\$23.49	\$9,396.00
20	Lehman Bros Holdings Inc. Ser C 5.940% Preferred Clbl Par Value - \$50.00	235	\$44.90	\$10,551.50
21	Strats 6.50% Preferred Clbl Par Value - \$25.00 USD	900	\$21.65	\$19,485.00
22	GMAC LLC NTS B/E 06.125% 012208 DTD012298 FC072298	12,000	\$99.30	\$11,915.88

Accounts held through UBS, Idaho Falls, Idaho.		Shares	Price	Value
23	GMAC Smartnotes 07.150% 081509 DTD081799 FC111599 Quarterly Pay	20,000	\$96.31	\$19,262.20
24	General Motors Corp. 07.125% 071513 DTD070303 FC011504 MW+50BP NTS	19,000	\$85.75	\$16,292.50
25	US West Communications 07.500% 061523 DTD061593 FC121593 DEBS	20,000	\$98.25	\$19,650.00
26	Saturns-May 2003-7 6.2500% Due 01/15/02032 Callable 05/07/08 @ \$25.00	500	\$22.90	\$11,450.00
27	Ford Motor Co. 7.5% Senior Notes Due 6/10/2043 Callable	475	\$17.76	\$8,436.00
28	BAC Cap Trust 6.2500% Due 03/29/55 Call 03/29/11 @ \$25.00	850	\$23.50	\$19,975.00
29	ComCast Corp. 7.000% Due 09/15/55 Callable	800	\$24.63	\$19,704.00
30	USB Capital VIII 6.3500% Callable 12/29/10	800	\$22.94	\$18,352.00
31	KeyCorp Capital 6.750% Due 12/15/66 Callable	850	\$23.27	<u>\$19,779.50</u>
	Subtotal			\$442,914.29
	LESS: Surviving spouse's one-half community property interest			<u>(\$221,457.15)</u>
	TOTAL			<u>\$221,457.15</u>

Schedule C — Mortgages, Notes and Cash

	Description	Value
1	Wells Fargo Advantage Account Ending ***1487	\$5,876.48
2	Bank of Commerce Account Ending ***6687	<u>\$12,019.52</u>
	Subtotal	\$17,896.00
	LESS: Surviving spouse's one-half community property interest	<u>(\$8,948.00)</u>
	TOTAL	<u>\$8,948.00</u>

Schedule D — Other Miscellaneous Property

	Description	Value
1	2003 Lincoln Towncar (50,000 miles)	\$14,000.00
2	2004 Silverado Pick-Up - 2500, extended cab, long bed, 4WD with Shell (40,000 miles)	\$14,730.00
3	Two-year-old 4-Wheelers	\$5,000.00
4	Hitchhiker 5 th Wheel Trailer	\$10,000.00
5	Bull	\$1,500.00
6	Fifteen (15) Cows	\$18,000.00
7	Nine (9) 2007 Calves	\$5,700.00
8	Eight (8) 2008 Calves	\$4,800.00
9	Gun Collection (See attached list)	\$12,228.00
10	2 John Deer Tractors	\$2,100.00
11	International Harvester 674 Tractor w/Special Loader for 1-ton Bales	\$5,000.00
12	Shop Equipment	\$5,000.00
13	Irrigation Pipe and Equipment	\$3,000.00
14	Miscellaneous Shop Supplies, Items and Tack	\$1,000.00
15	Miscellaneous Old Farm Equipment	\$1,000.00
16	Miscellaneous Spring House Furnishings	\$500.00
17	Furniture, Fixtures, Personal Belongings, and Personal Effects including the Pianos	<u>\$20,000.00</u>
	Subtotal	\$123,558.00
	LESS: Surviving spouse's one-half community property interest	<u>(\$61,779.00)</u>
	TOTAL	<u>\$61,779.00</u>

G:\WPDATA\REF\14676\Inventory.wpd;j

Robert E. Farnam, Esq.
Idaho State Bar Number 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
P. O. Box 50130
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Telephone: (208) 523-0620
Telefax: (208) 523-9518

IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No.: CV – 07-24

**PROOF OF SERVICE
BY MAIL**

STATE OF IDAHO)
)ss.
County of Bonneville)

E. KAY PERRY being first duly sworn, states that I served the attached Notice of Petition and Hearing upon:

Fay E. Whittaker
P.O. Box 45
Dubois, Idaho 83423

George H. Whittaker Testamentary Family Trust
Fay E. Whittaker, Trustee
P.O. Box 45
Dubois, Idaho 83423

by depositing a copy thereof in the United States mail at Idaho Falls, Idaho, on the 8th day of December, 2008, enclosed in an envelope addressed to each of the above named persons at the address set below his name, with postage prepaid by First Class mail.

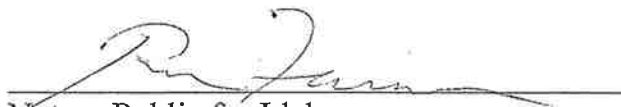
Dated this 8th day of December, 2008.


E. Kay Perry

STATE OF IDAHO)
)ss.
County of Bonneville)

SUBSCRIBED AND SWORN TO before me this 8th day of December, 2008.




Notary Public for Idaho
Residing at Idaho Falls, Idaho
My commission expires: 11/12/10

G:\WPDATA\REF\14676\Prf.Svc.Close.wpd:jh



Holden Kidwell
Hahn & Crapo P.L.L.C.
LAW OFFICES

1000 Riverwalk Drive, Suite 200
PO Box 50130
Idaho Falls, Idaho 83405

December 8, 2008

Tel: (208) 523-0620
Fax: (208) 523-9518
www.holdenlegal.com

Honorable Penny Stanford
Clark County Courthouse
P.O. Box 205
Dubois, Idaho 83423

Re: Estate of George H. Whittaker; Case No. CV -07-24

Dear Judge Stanford:

I am enclosing for filing in the above-captioned estate the following documents:

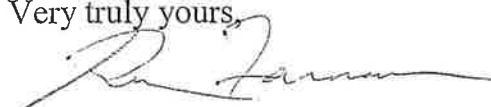
1. Notice of Completion of Inventory and Appraisement;
2. Petition for Order Approving Final Settlement and Distribution and for Approval of Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse, with attached Schedule of Distribution and Agreement Making Equal Value Exchange of Community Property Between Decedent's Estate and Surviving Spouse;
3. Petition for Homestead Allowance and Property Allowance;
4. Order Setting Date for Hearing and for Notice;
5. Notice of Petition and Hearing; and
6. Proof of Service by Mail.

At the present time, we do not anticipate anybody appearing at the hearing which has been scheduled for December 23, 2008, at 9:30 a.m. If that changes, I will contact your clerk. I will provide a copy of the Estate Closing Order before the hearing.

Also enclosed are copies of the above documents which we would appreciate having conformed and/or date stamped and returned in the envelope provided, as well as our check in the amount of \$25.00 to cover the filing fee.

Thank you for your assistance.

Very truly yours,


Robert E. Farnam

Enclosures

G:\WPDATA\REF\14676\Judge.Close.Prelim.ltr.wpd:jh

Submitted in 2008

Robert E. Farnam, Esq.
Idaho State Bar Number 1240
HOLDEN, KIDWELL, HAHN & CRAPO, P.L.L.C.
1000 Riverwalk Drive, Suite 200
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Idaho Falls, Idaho 83405-0130
Telephone: (208) 523-0620
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IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

**APPLICATION FOR INFORMAL
PROBATE OF WILL
AND CODICILS AND INFORMAL
APPOINTMENT OF PERSONAL
REPRESENTATIVE**

Fee Category: L-4

Fee: \$88.00

Applicant, Fay E. Whittaker, states and represents to the Registrar that:

1. Applicant's interest in this matter is that of named personal representative under the decedent's will.
2. The decedent, George H. Whittaker, died on September 1, 2007, at the age of 89 years.
3. Venue is proper because at the time of death the decedent was domiciled in this county.
4. The names and addresses of the spouse, children, heirs and devisees of the decedent, and the ages of those who are minors are:

NAME & ADDRESS

RELATIONSHIP/AGE

Fay E. Whittaker
P.O. Box 45
Dubois, Idaho 83423

Spouse/Legal

Carol Fay Zaback
131 Purgatory Rd.
Campbell Hall, New York 10916

Daughter/Legal

Jodi Ann Gaudio
19 Serenity Lane
Newburgh, New York 12550

Grandchild/Legal

Lori Lin Zaback
c/o Carol Zaback
131 Purgatory Rd.
Campbell Hall, New York 10916

Grandchild/Legal

Tedi Jo LoMeli
62 Station Rd.
Salisbury Mills, New York 12577

Grandchild/Legal

5. No personal representative has been appointed in this state or elsewhere.
6. Applicant has neither received nor is aware of any demand for notice of any probate or appointment proceeding concerning the decedent that may have been filed in this state or elsewhere.
7. The time limit for informal probate and appointment has not expired because not more than three years have passed since the decedent's death.
8. The original of the Second Codicil to decedent's will, dated October 15, 2003 together with conformed copies of decedent's will, dated September 10, 1992, and First Codicil dated October 23, 1995, accompany this application. Article 7 of said Second Codicil ratifies and confirms the Last Will and Testament dated September 10, 1992, and the First Codicil dated October 23, 1995, and by virtue of said incorporation are deemed included as part of such original Second Codicil.

9. Applicant believes that the will and Codicils which are the subject of this application were validly executed.
10. Having exercised reasonable diligence, Applicant is unaware of any instrument revoking the will or First Codicil dated October 23, 1995 or Second Codicil dated October 15, 2003 which are the subject of this application and believes that such will and First Codicil dated October 23, 1995 and Second Codicil dated October 15, 2003 are the decedent's last will and First Codicil dated October 23, 1995 and Second Codicil dated October 15, 2003.
11. The person whose appointment as personal representative is sought is qualified to act as such and has priority because the Applicant was named as personal representative in the Second Codicil to decedent's will, said Second Codicil dated October 15, 2003 and there is no other person with a prior or equal right.
12. Bond is not required.

WHEREFORE, APPLICANT REQUESTS THAT:

1. The decedent's will, dated September 10, 1992, First Codicil dated October 23, 1995, and Second Codicil dated October 15, 2003 be informally probated.
2. Fay E. Whittaker be informally appointed personal representative of the decedent's estate, to act without bond.
3. Upon qualification and acceptance Letters Testamentary be issued.

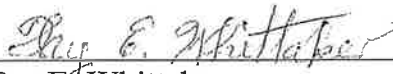
Dated this 14th day of September, 2007.


Fay E. Whittaker

VERIFICATION

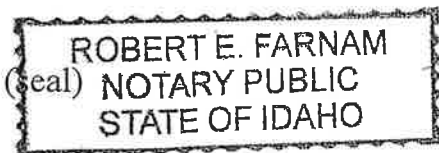
STATE OF IDAHO)
)ss.
County of Bonneville)

Fay E. Whittaker , being sworn, says that she has read the application and that the facts set forth therein are accurate and complete to the best of the applicant's knowledge and belief.



Fay E. Whittaker

SUBSCRIBED AND SWORN TO before me this 14th day of September, 2007.





Notary Public for Idaho
Residing at Idaho Falls, Idaho
My commission expires: 11/12/10

G:\WPDATA\REF_Whittaker\Application WO.wpd;jh

Robert E. Farnam, Esq.
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IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF CLARK
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No.: CV -2007-_____

**STATEMENT OF INFORMAL
PROBATE OF WILL AND
CODICILS AND INFORMAL
APPOINTMENT OF PERSONAL
REPRESENTATIVE**

Upon consideration of the Application for Informal Probate of Will and Informal Appointment of Personal Representative filed by Fay E. Whittaker , the Registrar finds that:

1. The application is complete.
2. The Applicant has made oath or affirmation that the statements contained in the application are true to the best of her knowledge and belief.
3. The Applicant appear from the application to be an interested person as defined by the Idaho Uniform Probate Code.
4. The decedent died on September 1, 2007, at the age of 89 years.
5. On the basis of the statements in the application, venue is proper.

6. The original, duly executed and apparently unrevoked Second Codicil to decedent's will, dated October 15, 2003, together with conformed copies of decedent's will, dated September 10, 1992, and First Codicil dated October 23, 1995 are in the Registrar's possession. Since the Second Codicil ratifies and confirms said Last Will and Testament dated September 10, 1992, and the First Codicil dated October 23, 1995, they are deemed as included as part of such original Second Codicil.
7. Any required notice has been given or waived.
8. On the basis of the statements in the application, the will and codicils to which the application related are not part of a known series of testamentary instruments (other than wills or codicils), the latest of which does not expressly revoke the former.
9. On the basis of the statements in the application, no personal representative has been appointed in this state or elsewhere.
10. On the basis of the statements in the application, neither the will nor codicils to which the application relates nor any other will or codicil of the decedent have been the subject of a previous probate order in this state.
11. It appears from the application that the time limit for informal probate and appointment has not expired.
12. The application does not indicate the existence of a possible unrevoked testamentary instrument which may relate to property subject to the laws of this state, and which is not filed for probate in this Court.
13. Based on the statements in the application, the party whose appointment as personal representative is sought is qualified to act as personal representative and has a prior right to appointment.
14. Bond is not required.
15. The applicable time period within which no action can be taken on an application for informal probate and appointment has lapsed.

THEREFORE:

1. The will of the decedent, dated September 10, 1992, First Codicil dated October 23, 1995, and Second Codicil dated October 15, 2003 are hereby informally probated.
2. Fay E. Whittaker is hereby appointed personal representative of the decedent, to act without bond.
3. Letters Testamentary will be issued to the said personal representative upon qualification and acceptance.
4. Notice shall be given in accordance with Idaho Code '15-3-705.

Dated this 14th day of September, 2007.

Magistrate Acting as Registrar

G:\WPDATA\REF_Whittaker\Statement WO.wpd:jh

2007 SEP 21 PM 12:36

SECOND CODICIL TO
LAST WILL AND TESTAMENT

of

George H. Whittaker

I, George H. Whittaker, of Clark County, Idaho, make, publish and declare this to be my Codicil to my Last Will and Testament, executed by me, and bearing date of September 10, 1992, and to my First Codicil to my Last Will and Testament bearing date of October 23, 1995.

FIRST: Because of her marriage, my granddaughter, Jodi Ann's name has changed to Jodi Ann Gaudioso. Therefore, all references to Jodi Ann Zaback Santiago or Jodi Ann Zaback in my Will are hereby modified to read Jodi Ann Gaudioso.

SECOND: I hereby amend Article 2-3.6, as previously amended in my First Codicil, to add a new subparagraph (3) and a new subparagraph (4), to read as follows:

(3) Any distributions to my granddaughter Lori Lin Zaback, under subparagraph (2)(b) above, or under any other provisions of this Will, shall be distributed to the trustee designated in Article 3-1.2 and be administered pursuant to the trust provisions set forth below, and all other trust provisions of this Will, for the remainder of the life of Lori Lin Zaback, subject to the authority of the trustee to make outright full or partial distribution of the trust to her as set forth hereafter.

During the term of this trust, the principal and all income from the trust shall be used, applied and expended, as the trustee, in the trustee's sole and absolute discretion, shall deem necessary and desirable, for the health, support, maintenance, and education of Lori Lin Zaback and her issue. This shall

George H. Whittaker

specifically include the authority to make payments for counseling and rehabilitation of Lori Lin Zaback to the extent the trustee deems appropriate. Any income not expended in any calendar year shall be added to the principal at the end of the year. The trustee shall have, with respect to the trust assets, all the powers and discretion the trustee has with respect to the trust estate generally. All general trust provisions of this Will shall apply to this trust, including, but not limited to, the spendthrift provisions of Article 4-1.2. When Lori Lin Zaback shall die, the trustee shall promptly distribute the balance of the trust to her issue, by representation, if any, subject to the trust provisions set forth in subparagraph 2-3.6(2)(c) as set forth in the First Codicil to this Will. If she shall have no issue then living, the remainder of the trust shall be distributed to the issue, by representation, of Carol Fay Zaback living at the date of death of Lori Lin Zaback, all of such distributions subject to the contingent trust provisions set forth in subparagraph 2-3.6(2)(c) as set forth in the First Codicil to this Will.

Provided, however, that the trustee, in the trustee's sole and absolute discretion, shall have the authority to make outright distributions of all or such portions of the trust at such time that the trustee deems appropriate, in the trustee's sole and absolute discretion, taking into account the trustee's determination of the financial and emotional responsibility of Lori Lin Zaback and the absence of influence upon her from others.

(4) Any distributions to my granddaughter Tedi Jo Zaback, under subparagraph (2)(b) above, or under any other provisions of this Will, shall be distributed to the trustee designated in Article 3-1.2 and be administered pursuant to the trust provisions set forth below, and all other trust provisions of this Will, for the remainder of the life of Tedi Jo Zaback, subject to the authority of the trustee to make outright full or partial distribution of the trust to her as set forth hereafter.

During the term of this trust, the principal and all income from the trust shall be used, applied and expended, as the trustee, in the trustee's sole and absolute discretion, shall deem necessary and desirable, for the health, support, maintenance, and education of Tedi Jo Zaback and her issue. This shall specifically include the authority to make payments for counseling and rehabilitation of Tedi Jo Zaback to the extent the trustee deems appropriate. Any income not expended in any calendar year shall be added to the principal at the end of the year. The trustee shall have, with respect to the trust assets, all the powers and discretion the trustee has with respect to the trust estate generally. All general trust provisions of this Will shall apply to this trust, including, but not limited to, the spendthrift provisions of Article 4-1.2. When Tedi Jo Zaback shall die, the trustee shall promptly distribute the balance of the trust to her issue, by representation, if any, subject to the trust provisions set forth in subparagraph 2-3.6(2)(c) as set forth in the First Codicil to this Will. If she shall have no issue then living, the remainder of the trust shall be distributed to the issue, by representation, of Jodi Ann Gaudioso then living at the date of death of Tedi Jo Zaback, all of such distributions subject to the contingent trust provisions set forth in subparagraph 2-3.6(2)(c) as set forth in the First Codicil to this Will.

Provided, however, that the trustee, in the trustee's sole and absolute discretion, shall have the authority to make outright distributions of all or such portions of the trust as such time that the trustee deems appropriate, in the trustee's sole and absolute discretion, taking into account the trustee's determination of the financial condition of Tedi Jo Zaback.

The provisions of Article 2-3.6(1) and (2) as set forth in the First Codicil of my Last Will and Testament shall remain unchanged, with the addition of the two additional subparagraphs set forth above.

THIRD: I hereby replace Article 3-1.1, "Designation of Personal Representative", with a new Article 3-1.1 to read as follows:

3-1.1: Designation of Personal Representative. I nominate Fay E. Whittaker as personal representative of my estate. If said personal representative shall for any reason fail to qualify or, after qualifying, shall cease to act as personal representative, I nominate as alternate personal representative of my estate, to serve in the order named, the following: Carol Fay Zaback, then Jodi Ann Gaudioso, then Bank of Commerce, Idaho Falls, Idaho.

FOURTH: I hereby replace Article 3-1.2, "Designation of Trustee", with a new Article 3-1.2 to read as follows:

3-1.2: Designation of Trustee. I appoint Fay E. Whittaker as trustee for all trusts established under this Will. If said trustee shall for any reason fail to qualify or, after qualifying, shall cease to act as trustee, I nominate and appoint as successor trustee, to act in the order named, the following: Carol Fay Zaback, then Jodi Ann Gaudioso, then Bank of Commerce, Idaho Falls, Idaho.

FIFTH: I hereby replace Article 2-6.1, "No Contest", with a new Article 2-6.1 to read as follows:

2-6.1: No Contest. If any beneficiary under this Will, or a trust created in this Will, in any manner, directly or indirectly, contests this Will or such trust or any of their provisions, or institutes other proceedings relating to the estate or trust without probable cause for such proceedings, any share or interest in my estate given to that contesting beneficiary under this Will (including any beneficial interest in any trust created in this Will under which such person is a beneficiary) is revoked and shall be disposed of in the same manner provided herein as if that contesting beneficiary had predeceased me without issue.

SIXTH: I add a new Article 2-6.5 to read as follows:

2-6.5: Maintain Inheritance as Separate Property. To the extent the distributions to my children, or other issue, are

without any trust or any legal limitation, I request them to maintain their inheritances in separate investments, clearly identifying them as their sole and separate property, without including the name of any spouse on the investments. I further request that they not combine these investments with community property they might hold with their spouses. Furthermore, I request that at any time they are single but contemplating marrying, that they obtain proper antenuptial agreements to protect these investments as their separate property for hopeful distribution ultimately to their children.

SEVENTH: I hereby ratify and confirm my said Last Will and Testament, dated September 10, 1992, and my First Codicil to my Last Will and Testament bearing date of October 23, 1995, in all other respects.

I, George H. Whittaker, the Testator, sign my name to this instrument, consisting of six (6) pages, this 15th day of October, 2003, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Second Codicil to my Last Will and Testament, dated September 10, 1992, and to my First Codicil to my Last Will and Testament bearing date of October 23, 1995, and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.



George H. Whittaker, Testator

We, Renae Sterzick and Susan Sermon, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testator signs and executes this instrument as his Second Codicil to his Last Will and Testament, dated September 10, 1992, and to his First Codicil to his Last Will and Testament bearing date of October 23, 1995, and that he signs it willingly (or willingly directs another to sign for him), and that each of us, in the presence and hearing of the Testator, hereby signs this Codicil as witness to the Testator's signing, and that to the best of our knowledge the Testator is eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.



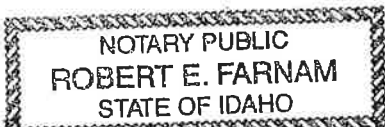
Witness



Witness

STATE OF IDAHO)
)ss.
County of Bonneville)

Subscribed, sworn to and acknowledged before me by George H. Whittaker, the Testator and subscribed and sworn to before me by Renae Sterzick and Susan Sermon, witnesses, this 15th day of October, 2003.

(seal) 
NOTARY PUBLIC
ROBERT E. FARNAM
STATE OF IDAHO
Residing at Idaho Falls, Idaho
My Commission Expires: 11/12/2004



Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission Expires: 11/12/04

G:\WPDATA\REF\2272\George.Codicil 2.wpd:ss

SECOND CODICIL TO

Test Will and Testament

of

GEORGE H. WHITTAKER

Dated OCTOBER 14, 2003

LAW OFFICES

HOLDEN, KIDWELL, HAHN & CRAPO, P. L. L. C.

U. S. BANK BUILDING

330 SHoup AVENUE, THIRD FLOOR

P. O. BOX 50130

IDAHO FALLS, IDAHO 83405-0130

Robert E. Farnam, Esq.
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IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
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MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER;

Deceased.

**APPLICATION FOR INFORMAL
PROBATE OF WILL
AND CODICILS AND INFORMAL
APPOINTMENT OF PERSONAL
REPRESENTATIVE**

Fee Category: L-4

Fee: \$88.00

Applicant, Fay E. Whittaker, states and represents to the Registrar that:

1. Applicant's interest in this matter is that of named personal representative under the decedent's will.
2. The decedent, George H. Whittaker, died on September 1, 2007, at the age of 89 years.
3. Venue is proper because at the time of death the decedent was domiciled in this county.
4. The names and addresses of the spouse, children, heirs and devisees of the decedent, and the ages of those who are minors are:

NAME & ADDRESS

RELATIONSHIP/AGE

Fay E. Whittaker
P.O. Box 45
Dubois, Idaho 83423

Spouse/Legal

Carol Fay Zaback
131 Purgatory Rd.
Campbell Hall, New York 10916

Daughter/Legal

Jodi Ann Gaudio
19 Serenity Lane
Newburgh, New York 12550

Grandchild/Legal

*deceased
2023*

Lori Lin Zaback
c/o Carol Zaback
131 Purgatory Rd.
Campbell Hall, New York 10916

Grandchild/Legal

*deceased
2021*

Tedi Jo LoMeli
62 Station Rd.
Salisbury Mills, New York 12577

Grandchild/Legal

5. No personal representative has been appointed in this state or elsewhere.
6. Applicant has neither received nor is aware of any demand for notice of any probate or appointment proceeding concerning the decedent that may have been filed in this state or elsewhere.
7. The time limit for informal probate and appointment has not expired because not more than three years have passed since the decedent's death.
8. The original of the decedent's will, dated September 10, 1992, First Codicil dated October 23, 1995, and Second Codicil dated October 15, 2003, accompany this application.
9. Applicant believes that the will and Codicils which are the subject of this application were validly executed.

10. Having exercised reasonable diligence, Applicant is unaware of any instrument revoking the will or First Codicil dated October 23, 1995 or Second Codicil dated October 15, 2003 which are the subject of this application and believes that such will and First Codicil dated October 23, 1995 and Second Codicil dated October 15, 2003 are the decedent's last will and First Codicil dated October 23, 1995 and Second Codicil dated October 15, 2003.
11. The person whose appointment as personal representative is sought is qualified to act as such and has priority because the Applicant was named as personal representative in the Second Codicil to decedent's will, said Second Codicil dated October 15, 2003 and there is no other person with a prior or equal right.
12. Bond is not required.

WHEREFORE, APPLICANT REQUESTS THAT:

1. The decedent's will, dated September 10, 1992, First Codicil dated October 23, 1995, and Second Codicil dated October 15, 2003 be informally probated.
2. Fay E. Whittaker be informally appointed personal representative of the decedent's estate, to act without bond.
3. Upon qualification and acceptance Letters Testamentary be issued.

Dated this 14th day of September, 2007.



Fay E. Whittaker

VERIFICATION

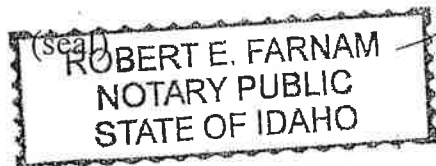
STATE OF IDAHO)
)ss.
County of Bonneville)

Fay E. Whittaker , being sworn, says that she has read the application and that the facts set forth therein are accurate and complete to the best of the applicant's knowledge and belief.



Fay E. Whittaker

SUBSCRIBED AND SWORN TO before me this 14th day of September, 2007.





Notary Public for Idaho
Residing at Idaho Falls, Idaho
My commission expires: 11/12/10

G:\WPDATA\REF_Whittaker\Application.wpd;jh

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IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
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IN THE MATTER OF THE ESTATE

OF

GEORGE H. WHITTAKER,

Deceased.

Case No.: CV -2007-_____

**STATEMENT OF INFORMAL
PROBATE OF WILL AND CODICILS
AND INFORMAL APPOINTMENT OF
PERSONAL REPRESENTATIVE**

Upon consideration of the Application for Informal Probate of Will and Informal Appointment of Personal Representative filed by Fay E. Whittaker , the Registrar finds that:

1. The application is complete.
2. The Applicant has made oath or affirmation that the statements contained in the application are true to the best of her knowledge and belief.
3. The Applicant appear from the application to be an interested person as defined by the Idaho Uniform Probate Code.
4. The decedent died on September 1, 2007, at the age of 89 years.
5. On the basis of the statements in the application, venue is proper.

6. The original, duly executed and apparently unrevoked will and codicils are in the Registrar's possession.
7. Any required notice has been given or waived.
8. On the basis of the statements in the application, the will and codicils to which the application related are not part of a known series of testamentary instruments (other than wills or codicils), the latest of which does not expressly revoke the former.
9. On the basis of the statements in the application, no personal representative has been appointed in this state or elsewhere.
10. On the basis of the statements in the application, neither the will nor codicils to which the application relates nor any other will or codicil of the decedent have been the subject of a previous probate order in this state.
11. It appears from the application that the time limit for informal probate and appointment has not expired.
12. The application does not indicate the existence of a possible unrevoked testamentary instrument which may relate to property subject to the laws of this state, and which is not filed for probate in this Court.
13. Based on the statements in the application, the party whose appointment as personal representative is sought is qualified to act as personal representative and has a prior right to appointment.
14. Bond is not required.
15. The applicable time period within which no action can be taken on an application for informal probate and appointment has lapsed.

THEREFORE:

1. The will of the decedent, dated September 10, 1992, First Codicil dated October 23, 1995, and Second Codicil dated October 15, 2003 are hereby informally probated.

2. Fay E. Whittaker is hereby appointed personal representative of the decedent, to act without bond.
3. Letters Testamentary will be issued to the said personal representative upon qualification and acceptance.
4. Notice shall be given in accordance with Idaho Code §15-3-705.

Dated this 14th day of September, 2007.

Magistrate Acting as Registrar

G:\WPDATA\REF_Whittaker\Statement.wpd:jh

Original Will on 12 at
7TH JUDICIAL DISTRICT, Idaho Falls, Idaho
2007 SEP 21 PM 12:36

Last Will and Testament

of

GEORGE H. WHITTAKER

I, George H. Whittaker, of Clark County, Idaho, make,
publish and declare this to be my Last Will and Testament.

PART ONE

INTRODUCTORY CLAUSES

ARTICLE 1-1: REVOCATION OF PRIOR WILLS

I hereby revoke all Wills and Codicils that
I have previously made.

ARTICLE 1-2: DECLARATION OF FAMILY

I am married to Fay E. Whittaker and all
references in this Will to "my spouse" are to her only. I have
one (1) child now living, whose name is Carol Fay Zaback. I
have no deceased children. All references in this will to my
children, my child, or my daughter are to the above named
child. I have three grandchildren now living whose names are:
Jodi Ann Zaback Santiago, Lori Lin Zaback and Tedi Jo Zaback.
As used in this will the term "my grandchildren", "grandchild
of mine" or similar terms shall refer only to these specific
three individuals.

ARTICLE 1-3: PAYMENT OF DEBTS

I authorize the payment of all my just
debts and expenses as required by law.

ARTICLE 1-4: NATURE OF PROPERTY DISPOSED OF BY WILL

I confirm my spouse's interest in our
community property. By this Will I dispose of all my separate
property, if any, and of my one-half (1/2) interest in our
community property.

ARTICLE 1-5: NATURE OF JOINTLY HELD PROPERTY

I have acquired, and may hereafter acquire, certain assets represented by instruments and documents which are in the joint names of me, my spouse, and/or my daughter or any other person, including, but not limited to, stocks, bonds, mutual fund certificates, deposits and savings certificates in banks and financial institutions, and titles to motor vehicles. It is my stated intention that any designation of joint ownership of said assets is for my convenience only and that at the time of my death all of such assets shall be a part of my probate estate and subject to this Will.

ARTICLE 1-6: NOT JOINT WILLS

My spouse and I have each executed wills that have similar provisions, but the execution of similar wills is not to be construed as making the wills "joint and mutual".

REF/21221/sjw

PART TWO

DISPOSITION OF ESTATE

ARTICLE 2-1: TANGIBLE PERSONAL PROPERTY

2-1.1: Gift of Property. I give my jewelry, clothing, household furniture, appliances, furnishings, books, paintings, heirlooms and other tangible personal property of a similar nature, (other than money, evidences of indebtedness, documents of title, securities, motor vehicles, recreation vehicles, and property used in a trade or business), together with any insurance on such property, to those persons named in a written statement or list in my handwriting or signed by me, prepared either before or after the execution of this Will, and which describes the items and the devisees with reasonable certainty.

2-1.2: Alternate Gift of Property. To the extent not disposed of by such written statement or list, I give said tangible personal property, or my interest in any such property, not otherwise specifically disposed of by this Will or in any other manner, together with any insurance on such property, to my spouse if my spouse survives me for thirty (30) days, and if my spouse fails to survive me for said period, then to my daughter Carol Fay Zaback if she shall survive me for that period and if she shall fail to survive me for that period to her issue by representation who survive me for that period as they shall agree. If they fail to agree within six (6) months after the appointment of my personal representative, such assets will be divided among them in proportion to their percentage entitlements as my personal representative shall in his sole discretion determine.

2-1.3: Representation of Minors. My personal representative shall represent any person under age eighteen (18) in any matter relating to any distribution under this Article, including the selection of the assets that shall constitute that person's share, and my personal representative may in his discretion sell for the person's account any part of that person's share.

ARTICLE 2-2: MARITAL DEDUCTION GIFT

2-2.1: Marital Gift. If my spouse survives me, I give to my spouse, as a pecuniary gift, an amount determined under either subsection (a) or subsection (b) below.

(a) Equalization. If my spouse fails to survive me by six (6) months the marital deduction gift shall consist of property in a pecuniary amount which when taken together with all other interests and property which qualify for the marital deduction and which pass to my spouse under the provisions of this will or otherwise shall obtain for my estate a marital deduction for federal estate tax purposes which would result in the lowest aggregate federal estate taxes on my estate and on my spouse's estate on the assumptions that (i) my spouse survives me, (ii) both of us die on the same date, and (iii) my spouse's estate is valued as of the date and in the manner which my estate is valued for federal estate tax purposes.

(b) Maximum Marital Deduction. If my spouse survives me by six (6) months, the marital deduction gift shall consist of property in a pecuniary amount equal to the maximum marital deduction available to my estate for federal estate tax purposes, reduced by the aggregate amount allowed as a marital deduction for interests passing or that have passed to my spouse otherwise than by the terms of this Article 2-2.

2-2.2: Reduction of Marital Gift. Taking into consideration the state death tax credit to the extent it does not increase the amount of taxes payable by reason of my death, and taking into consideration all other credits, exemptions and other deductions available to my estate, if the marital deduction available by virtue of the foregoing transfer and other qualifying transfers is more than necessary to accomplish the purposes of section 2-2.1 the foregoing transfer shall be reduced so that, when added to other qualifying transfers, the aggregate amount of the foregoing and other qualifying transfers is equal to the marital deduction necessary to equalize the estate taxes under subsection 2-2.1(a) or to eliminate such federal estate tax under subsection 2-2.1(b), or if other qualifying transfers are more than necessary to accomplish the purposes of subsections 2-2.1(a) and 2-2.1(b) the foregoing transfer shall be reduced to zero.

2-2.3: Selection of Assets. The personal representative shall satisfy the marital deduction gift in cash or in kind, or partly in each, with assets selected by the personal representative from those includible in my gross estate and which are eligible for the marital deduction for federal estate tax purposes. The assets so distributed in kind shall be deemed to satisfy the marital deduction gift on the basis of their values at the date or dates of distribution. Qualified community property may be used to fund the marital

deduction gift. To the extent that other assets qualifying for the marital deduction are available, there shall not be transferred to my spouse hereunder: (a) assets with respect to which a credit for foreign death taxes is allowable under the provisions of the Internal Revenue Code in effect at my death; (b) assets which may be subject to both income and estate taxes and which may be eligible for a credit or deduction; (c) policies of insurance on the life of any person; (d) bonds, notes or other obligations of the United States Treasury which are redeemable at par in payment of the federal estate tax payable by reason of my death; or (e) stock of any corporation to the extent such stock would otherwise qualify for redemption under Section 303 of the Internal Revenue Code of 1986 or under the corresponding provisions of any subsequent federal tax law.

2-2.4: Protection of Marital Deduction. It is my intent that the marital deduction gift qualify for the marital deduction for federal estate tax purposes, that the provisions of this will relating to the marital deduction, including any power, duty, or discretionary authority, comply with the marital deduction provisions of the Internal Revenue Code, and that they be construed to conform to that intent. To the extent that any such provision cannot be so construed, it shall be deemed to be void. In no event shall the personal representative take any action or have any power that will impair the marital deduction. All provisions in this will regarding the marital deduction gift shall be interpreted to conform to that primary objective.

ARTICLE 2-3: THE FAMILY TRUST

2-3.1: Trust for Family Members. I give all of the rest, residue and remainder of my estate not effectively disposed of by prior Articles of this will, in trust, to the trustee hereinafter named, to be held, administered and distributed in accordance with the following provisions of this Article and other applicable provisions of my will. This trust shall be known as The Family Trust.

2-3.2: Income to Spouse. The trustee shall pay to or apply for my spouse's benefit during my spouse's lifetime, semiannually or at more frequent intervals, the entire net income of The Family Trust.

2-3.3: Principal Distributions. If the trustee deems such income payments to be insufficient, the trustee shall pay to or apply for the benefit of my spouse such sums out of

principal as the trustee in the trustee's discretion deems necessary for the proper health, education, support, and maintenance of my spouse. In the trustee's absolute discretion, the trustee may also pay to or apply for the benefit of my daughter or other issue such sums out of principal as the trustee deems necessary for their proper health, education, support, and maintenance. In making any payments of principal to or for a beneficiary under this section, the trustee shall take into consideration all sources of support available to that beneficiary outside this trust known to the trustee. In exercising these discretionary powers to invade principal, the trustee shall be mindful of the fact that my primary concern in establishing this trust is my spouse's welfare, and that the interests of others in the trust are to be subordinate to those of my spouse. Any payment or application of benefits to or for any person pursuant to this section shall be charged against the trust estate as a whole rather than against the ultimate distributive share of the person to whom or for whose benefit the payment is made.

2-3.4: Payment of Spouse's Death Expenses. On the death of my spouse, in the trustee's sole discretion, income or principal of this trust may be used to pay my spouse's last illness and funeral expenses, and other obligations incurred for the support of my spouse.

2-3.5: Limited Power of Appointment. The trustee shall distribute all or such portion of the trust estate, including both principal and any accrued or undistributed income, to such one or more of the group consisting of my daughter and/or other issue, in such shares and interests and on such terms and conditions, either outright or in trust, as my spouse shall appoint by: (1) a written instrument executed during my spouse's lifetime with the same formality as required for the execution of a deed under Idaho law; or (2) a will or codicil specifically referring to and exercising this power of appointment (whether such will is executed before or after my death, provided that my spouse survives me). This power shall not be exercisable to any extent for the benefit of my spouse, my spouse's estate, my spouse's creditors, or the creditors of my spouse's estate and shall not be exercisable to any extent with regard to any policy of life insurance under which the life of my spouse is insured.

Any portion of the trust estate not effectively appointed by my spouse in this manner shall be held and distributed as provided in section 2-3.6 below.

2-3.6: Distribution of Trust Upon Death of Spouse. On the death of the survivor of my spouse and me, the trustee shall divide the trust estate as follows:

(1) Outright Distribution to Daughter.

Two-thirds ($2/3$) shall be apportioned to my daughter and distributed to her outright. In the event my daughter shall not be living, the entire trust estate shall be distributed pursuant to paragraph (2) set forth immediately hereafter.

(2) Trust for Other Issue. The remainder of the trust estate shall be divided into as many equal shares as there are grandchildren of mine then living and grandchildren of mine then deceased leaving issue then living. The trustee shall allocate one such equal share to each living grandchild of mine and one such equal share to each group composed of the then living issue of each then deceased grandchild of mine. Each share shall be retained in a separate trust for the separate benefit of the person for whom said share is allocated as follows.

(a)(i) Share for Living Grandchild. Each share for a living grandchild of mine shall be distributed pursuant to the following schedule which sets forth the fraction of the trust as then constituted to be distributed after the specified number of years since the date of death of the survivor of my spouse and me; provided, however, that all mandatory distributions shall be deferred until receipt of the Estate Tax Closing Letter if a Federal Estate Tax Return is required. Provided, further, that at any time the trustee shall have the authority to pay to or for the benefit of the grandchild such additional sums from the principal or income of the trust as the trustee shall deem essential for the proper health, education, support and maintenance of the grandchild and his issue, taking into account the annual distributions set forth below and all other sources of support available to such grandchild from all sources known to the trustee.

Anniversary of date
of death of survivor
of spouse and me

Fraction of Trust
as then constituted
to be distributed

1st	1/10
2nd	1/9
3rd	1/8
4th	1/7
5th	1/6
6th	1/5

7th	1/4
8th	1/3
9th	1/2
10th	All

(ii) Death of Grandchild Before Distribution. If a grandchild survives my spouse and me but dies before becoming entitled to receive distribution of his entire trust, the undistributed balance of the grandchild's trust shall promptly be distributed, free of trust, except to the extent the withholding provisions of subsection 2-3.6(2)(c) are applicable, to his then living issue by representation; or, if there are none, to those persons who would then take under this subparagraph 2-3.6(2) as if my death had then occurred; provided, however, that if any part of the balance of a grandchild's trust otherwise distributed to a person for whose benefit a trust is then being administered under this will, that part instead shall be added to that trust and thereafter be administered according to the terms of that trust. Any addition to a partially distributed trust shall augment proportionately the distributed and undistributed portions of the trust.

(b) Share Allocated to Issue of Deceased Grandchild. Any share allocated to a group composed of the then living issue of a deceased grandchild of mine shall be distributed to such issue by representation, free of trust, except to the extent that the withholding provisions of subsection 2-3.6(2)(c) below shall be applicable.

(c) Withholding Distributions until Beneficiary Reaches Age 25. If under the provisions of this will any portion of this trust estate becomes distributable upon termination of any trust to any person who has not attained age twenty-five (25), then such portion shall immediately vest in such person. Notwithstanding the provisions of this section, the trustee shall retain possession of such vested portion of the trust estate during the period such person is under age twenty-five (25), and in the meantime shall use, apply and expend so much of the net income and principal of such vested portion as the trustee in his sole discretion shall deem necessary for the health, education, support, and maintenance of such person. Any income not so expended in any calendar year shall be added to principal at the end of the year. The trustee shall have with respect to each share so retained all the powers and discretion the

trustee has with respect to the trust estate generally. When such person attains age twenty-five (25) or dies, the trustee shall promptly distribute the balance of such vested portion to such person or his estate as the case may be.

(3) Apportionment of Assets to Beneficiaries.

In apportioning assets to beneficiaries at the death of the survivor of my spouse and me, the trustee shall apportion to my daughter, in order of priority, my ranch in Clark County, Idaho, all cattle and equipment on such ranch, then my real property in Arizona, to the extent that I own such assets at my death, at the value established by independant MAI or ARA appraisal or at a value agreed to by all heirs. Provided, however, my daughter shall have the option of selecting any portion of such assets for inclusion in her share. To the extent such assets are of greater value than the share apportionable to her, my daughter shall have the opportunity to purchase for cash, the remaining portion of such assets within six (6) months of the otherwise scheduled date of distribution of my estate, without interest.

ARTICLE 2-4: PROVISIONS RELATING TO DISTRIBUTION OF ASSETS

2-4.1: Distributions During Administration. During the period after my death and before establishment of any trust hereunder, the personal representative may distribute all, none or any part of that portion of the net income of my estate which would have been earned by such trust had it then been in existence, as determined by the personal representative, to and among those persons who would have been entitled to receive income from such trust had it then been in existence. Any powers and limitations herein granted to or imposed upon the trustee to allocate income and to invade principal shall be exercisable by and binding upon the personal representative. Any undistributed income of my estate which is attributable to the property distributed under Article 2-2 shall be paid as income to my spouse. Any undistributed income of my estate which is attributable to property belonging to any trust established hereunder shall be distributed to the trustee as part of the principal of such trust.

2-4.2: Distribution or Continuation In Trust. Any assets or shares of any trust which, by reason of a person's attained age or death or otherwise, would already have become distributable by the trustee if previously held in a trust hereunder, shall be distributed upon their receipt by the trustee, or, if they have become distributable during

administration, may be distributed directly by the personal representative without requiring that such trust be established or that distribution be made by the trustee.

2-4.3: Failure of Remainder. If at the time of my death, or at any later time before full distribution of the entire trust estate, my spouse and all of my issue are deceased, any unvested portion of my estate or of any trust estate shall be distributed one-half (1/2) to those persons who then would be my heirs and one-half (1/2) to those persons who then would be my spouse's heirs. Their identities and respective shares shall be determined as though our deaths had then occurred and shall be determined according to the laws of the State of Idaho then in effect relating to the succession of separate property.

~~2-4.4:~~ Contingent Termination of Trust. Unless sooner terminated in accordance with the other provisions of this Will, each trust created under this Will shall terminate twenty-one (21) years after the death of the last survivor of my spouse and those of my issue who are living at the time of my death. All principal and undistributed income of any trust so terminated shall be distributed to the then income beneficiaries of that trust in the proportions in which they are, at the time of termination, entitled to receive the income; provided, however, that if the rights to income are not then fixed by the terms of the trust, distribution under this clause shall be made, by representation, to such issue of mine as are then entitled or authorized in the trustee's discretion to receive income payments, or, if there are no such issue of mine, in equal shares to those beneficiaries who are then entitled or authorized to receive income payments.

ARTICLE 2-5: POWERS OF TRUSTEE

2-5.1: Trustee's Powers. Subject to any limitations stated elsewhere in this Will, the trustee shall have all powers conferred by law affecting any trust created under this Will, including the powers specified in the Idaho Uniform Trustees' Powers Act and the Idaho Uniform Probate Code as they now exist or may hereafter be amended. The powers herein granted to the trustee may be exercised in whole or in part, from time to time, and shall be deemed to be supplementary to and not exclusive of the general powers of trustees pursuant to law.

2-5.2: Principal and Income Allocation. Except as otherwise specifically provided in this Will, the determination of all matters with respect to what is principal and income of any trust estate and the apportionment and the allocation of receipts and expenses shall be governed by the provisions of the Idaho Uniform Principal and Income Act as it now exists or may hereafter be amended. Any such matter not provided for in this Will or in the Uniform Principal and Income Act shall be determined by the trustee in his sole discretion.

2-5.3: Class Distributions. The discretionary power of the trustee to distribute income and principal among the members of any class shall include the power to make unequal distributions and the power to withhold all distributions of income or principal from one or more or all members of such class.

2-5.4: Ascertainable Standard. Notwithstanding any other provision of this Will, if the trustee of any trust established under this Will is also a beneficiary of such trust, such trustee shall not, in the exercise of his discretionary power to distribute principal, distribute to himself principal in excess of that which is necessary for his health, education, support, and maintenance. For purposes of this limitation, distributions necessary for health shall include distributions to pay medical, dental, hospital, nursing and invalidism expenses.

2-5.5: Trustee's Discretion. The decision of the trustee shall be final and conclusive in all matters in connection with the invasion of principal, the accumulation of income prior to the time of termination, and the exercise of any other discretionary powers with respect to any trust. No beneficiary shall have the right or power to enforce or object to the reasonable exercise of such powers.

2-5.6: Insurance Proceeds Payable to Trustee. The trustee shall not be obligated to use any part of any insurance proceeds payable to the trustee under any policy of life insurance by which my life is insured to pay any of the expenses of the administration of my estate, any taxes payable on account of my death, or any debts of my estate. However, the trustee may, in the trustee's sole discretion, pay such expenses if such payment would be in the best interest of the beneficiaries of the trust.

2-5.7: Payments for Education. Whenever provision is made in any trust for payment for the "education" of a beneficiary, the term "education" shall be construed to include education at some college or university of said beneficiary's preference, including postgraduate or professional study, and shall also include vocational training and vocational rehabilitation training. In determining payments to be made for such education, the trustee shall take into consideration the beneficiary's related living and travel expenses to the extent that they are reasonable.

2-5.8: Retention of Assets. Whenever the trustee has the discretion or obligation to use trust assets to pay taxes, debts, or other obligations of a deceased beneficiary, then notwithstanding any provision which might require immediate distribution of any trust, such trust shall be deemed to continue and the trustee is authorized to hold, and administer and manage the same during a closing period which shall continue until the final determination of taxes, debts, and other obligations shall have been made. No beneficiary shall be entitled to demand payment or distribution of his share before the end of the closing period, but the trustee, in the trustee's sole discretion, may make partial or complete distribution of any share at such times and in such amounts as determined to be appropriate by the trustee. Retention of a beneficiary's share shall not affect his right to the income therefrom (if any) or his power of disposition over such property.

2-5.9: Remainder Interests. The provisions of this Will which create remainder interests upon termination of preceding estates shall not limit or otherwise affect any discretionary power to distribute principal even though a discretionary distribution may have the effect of terminating the trust through exhaustion of the trust estate.

ARTICLE 2-6: MISCELLANEOUS DISPOSITIVE PROVISIONS

2-6.1: No Contest. If any beneficiary under this Will in any manner, directly or indirectly, contests or attacks this Will or any of its provisions, any share or interest in my estate given to that contesting beneficiary under this Will is revoked and shall be disposed of in the same manner provided herein as if that contesting beneficiary had predeceased me without issue.

2-6.2: Non-Exercise of Power of Appointment. I refrain from exercising any power of appointment that I may have at the time of my death.

2-6.3: Separate Property. All property or income distributed pursuant to this Will or any trust created hereunder shall be distributed as the sole and separate property of the person to whom it is given and the income, rents, issues and profits thereon shall remain the sole and separate property of said person.

2-6.4: Survivorship Period. As a condition of any bequest under this will, unless a shorter time is specified, any heir must survive me by one hundred twenty (120) days before becoming entitled to receive any bequest. If the beneficiary fails to survive me by said period, the beneficiary shall be treated as if he or she had predeceased me.

ARTICLE 2-7: PAYMENT OF EXPENSES OF ADMINISTRATION AND TAXES

All expenses of administering my estate and all inheritance, estate and similar taxes payable by reason of my death, including taxes with respect to property not passing under this Will, shall be paid, without right of contribution from any person, by my personal representative out of that portion of my estate which is not disposed of by me in a manner which qualifies for the marital deduction allowed by the federal estate tax law applicable to my estate. At the death of the survivor of my spouse and me, all beneficiaries shall pay a share in proportion to such beneficiaries inheritance of all expenses of administering my estate and all inheritance, estate and similar taxes payable by reason of my death.

ARTICLE 2-8: POWER TO CREATE MULTIPLE TRUSTS

The trustee may hold any property distributed to the trustee hereunder, in one or more separate trusts, either on identical terms or to the extent that the terms of the trusts are severable into distinctly separate shares on terms reflecting such separate shares. The trustee may, at any time and from time to time, divide any trust hereunder into two or more separate trusts (based on the fair market value of the trust assets at the time of the division) and combine two or more trusts hereunder with substantially identical terms (whether or not such trusts were previously separated from one trust). If a trust is held as, or divided into, separate shares, the trustee may at any time, (i) make different tax elections (including the allocation of the GST exemption) with respect to each separate trust, (ii) expend principal and exercise any other discretionary powers with respect to such separate trusts differently, (iii) invest such

separate trusts differently, and (iv) take such other actions consistent with such trusts being separate entities. Further, the donee of any power of appointment with respect to a trust so divided may exercise such power differently with respect to the separate trusts created by the division. I anticipate that the trustee may hold property as one or more separate trusts or divide trusts hereinunder for both tax and administrative reasons. For example, if the trustee decides to allocate some or all of the GST exemption (as defined in Section 2631 of the Internal Revenue Code of 1986, or any similar successor statute) available to me to any trust created hereunder, the trustee may determine it to be desirable to create separate trusts in order that no trust hereunder has an inclusion ratio (as defined in Section 2642(a)(1) of the Internal Revenue Code) other than zero or one. I hereby exonerate the trustee from any liability arising from any exercise or failure to exercise these powers, provided the actions or inactions of the trustee are taken in good faith.

REF/21231/sjw

PART THREE

DESIGNATION AND SUCCESSION OF FIDUCIARIES

ARTICLE 3-1: DESIGNATION OF FIDUCIARIES

3-1.1: Designation of Personal Representative. I nominate Fay E. Whittaker as personal representative of my estate. If said personal representative shall for any reason fail to qualify or, after qualifying, shall cease to act as personal representative, I nominate as alternate personal representatives of my estate, to act in the order named, the following: Carol Fay Zaback, then Jodi Ann Zaback Santiago, then Bank of Commerce, Idaho Falls, Idaho.

3-1.2: Designation of Trustee. I appoint Fay E. Whittaker as trustee for all trusts established under this Will. If said trustee shall for any reason fail to qualify or, after qualifying, shall cease to act as trustee, I nominate and appoint as successor trustee, to act in the order named, the following: Carol Fay Zaback, then Jodi Ann Zaback Santiago, then Bank of Commerce, Idaho Falls, Idaho.

ARTICLE 3-2: RESIGNATION OF TRUSTEES

Any trustee of any trust created by this Will may resign at any time by giving notice, in writing, delivered in person to or mailed to the last known address of each beneficiary then receiving the income of the trust or who would then be eligible in the discretion of the trustee to receive the income of such trust. Such resignation shall be effective on the date specified in the notice, but not earlier than the date of service of the notice. In the case of a beneficiary who is under a legal disability, notice shall be sufficient if given to the parent, guardian, or other person or institution having custody of such beneficiary. Upon the resignation of any trustee, if no successor trustee is designated under this Will, or if all designated successors are unable or unwilling to act, the resigning trustee shall have power to designate a successor trustee or successor co-trustees, either individual or corporate. To be effective, such designation shall be by written notice signed by the resigning trustee and delivered to the designated successor trustee. If the resigning trustee fails to designate a successor, or if the designated successor is for any reason unable or unwilling to act, a successor trustee shall be appointed by the court having jurisdiction over the trust with respect to which such trustee has resigned.

**ARTICLE 3-3: POWERS AND OBLIGATIONS OF
SUCCESSOR FIDUCIARIES**

Every successor or substitute fiduciary shall have all the title, rights, powers, privileges and duties herein conferred or imposed upon the original fiduciary without any act of transfer or conveyance. No successor fiduciary shall be obligated to examine the accounts, records and acts of any previous fiduciary or any allocation of the trust estate.

ARTICLE 3-4: ANCILLARY FIDUCIARIES

If it shall be necessary for a representative of my estate to qualify as a fiduciary in any jurisdiction other than my domicile, I appoint as ancillary fiduciary in such jurisdiction such person or corporation (including my domiciliary personal representative) as may be designated, in writing, by my domiciliary personal representative. Such ancillary fiduciary shall have in such other jurisdiction all the rights, powers, privileges, and immunities conferred upon my fiduciaries under this Will and under the laws of such other jurisdiction.

ARTICLE 3-5: BONDS WAIVED

I direct that each fiduciary, including successors, shall be permitted to qualify and act without the necessity of giving a bond or other undertaking in this or any other jurisdiction for the faithful performance of such fiduciary's duties, or if any bond shall be required by law or rule of court, without the necessity of sureties thereon.

ARTICLE 3-6: COMPENSATION OF FIDUCIARIES

Any fiduciary under my will shall be entitled to reasonable compensation for services actually performed. All fiduciaries shall be entitled to reimbursement for reasonable expenses properly incurred.

ARTICLE 3-7: DEFINITION OF FIDUCIARY

As used in this Will the term "fiduciary" or "fiduciaries" shall include the personal representative of my estate and the trustee of any trust established under my will.

REF/21241/sjw

PART FOUR

GENERAL TRUST AND ESTATE PROVISIONS

ARTICLE 4-1: POWERS OF BENEFICIARIES WITH RESPECT TO ESTATE AND TRUST ASSETS

4-1.1: Disclaimers. Any beneficiary under this Will may renounce and disclaim, in whole or in part, any gift, interest, right or power hereunder. Except as otherwise provided herein, the property and interest renounced and any future interest which is to take effect in possession or enjoyment after the termination of the interest renounced shall be disposed of in the manner provided in this Will as if the person renouncing had predeceased me.

4-1.2: Spendthrift. Neither the income from nor the principal funds of any trust created by this Will shall ever be liable for any debt, present or future, of any beneficiary or beneficiaries thereof, and shall not be subject to the right of any creditor or judge or trustee in bankruptcy to reach the same under any writ or by any proceedings at law or in equity, or be attached by or subjected to the interference or control of such persons. The beneficiary or beneficiaries shall not have any power to give, grant, sell, convey, mortgage, pledge or otherwise dispose of, encumber or anticipate the income or any installment thereof, or any share of principal thereof. It is my will that no right of disposition of any such property shall vest in any beneficiary until it shall have been actually transferred or paid over to that beneficiary in accordance with the terms of the trust which holds such property.

4-1.3: Powers of Appointment.

(a) Scope of Powers. In the exercise of any power of appointment created by this Will, the donee may (1) impose spendthrift restrictions and other lawful conditions upon any appointment, provided no one other than an object of the power is benefited thereby; (2) make appointments outright to an object or in trust for the object; (3) appoint life estates to one or more objects of the power with remainders to others; (4) create in any object a general or special power of appointment; and (5) appoint by a will or codicil to a will executed before my death, but only if the donee survives me. Such powers are in addition to the powers such donee would otherwise have.

(b) Rule Against Perpetuities. No donee may exercise any such power in a manner violating applicable rules against perpetuities or similar rules. Any attempt to do so shall be entirely ineffectual and the gifts herein made in default of appointment shall take effect.

(c) Method of Exercise. A testamentary power of appointment created by this Will may be exercised only by an instrument which clearly shows an intent to do so. General residuary clauses not containing the word "appoint" or some similar expression shall not have that effect. In determining whether any donee has exercised the testamentary power of appointment herein given to him, my trustee shall be entitled to rely upon an instrument admitted to probate in formal or informal proceedings in any jurisdiction as his last will, or to act on the assumption he has died intestate if the trustee shall receive no notice of the existence of a last will within three months after his death.

ARTICLE 4-2: ADMINISTRATION OF ESTATE AND TRUSTS

4-2.1: Non-Intervention. My personal representative shall have full power to manage and settle my estate without intervention of any court or courts, including, but not limited to, the power to sell, lease, mortgage, invest, reinvest, exchange, manage, control or in any way use and deal with any and all property of my estate.

My estate shall not be subject to supervised administration. However, if my personal representative shall petition for supervised administration, it is my desire that such administration be ordered. If any other person interested in my estate shall petition for supervised administration, it is my desire that such administration, nevertheless, shall not be ordered, unless changed circumstances would require supervised administration to protect the interests of my estate and its beneficiaries.

4-2.2: Continuation of Unincorporated Businesses. I authorize my personal representative to continue any unincorporated business or venture in which I am engaged at the time of my death in the same business form throughout the period of administration of my estate if my personal representative in his sole discretion deems such continued operation of such business or venture to be in the best interest of my estate and its beneficiaries.

4-2.3: Administration of Trusts. It is my intention that all trusts established under this Will shall be administered free from the continuing supervision or control of the court having jurisdiction of the settlement of my estate, and that my estate be finally settled as in other cases and the trust fund or properties be delivered to my trustee as such. This provision shall not limit the power of my trustee to obtain judicial settlement of its accounts or the power of any beneficiary to bring an action for an accounting.

4-2.4: Administrative Powers of Fiduciaries. In addition to the powers enumerated in the Idaho Uniform Trustees Powers Act and the Idaho Uniform Probate Code, my personal representative and trustee shall have power, without prior appraisal, authorization or approval of any court, to do everything they shall consider advisable in the management of my estate and each trust created by this Will, even though it would not otherwise be authorized for fiduciaries under any statute or rule of law, including within this grant, without impairing its plenary nature, the following powers:

(a) Tax Elections. To make all elections and to take all other appropriate actions with respect to taxation of every kind applying to me, my estate, or any trust established hereunder. Such power may be exercised regardless of the effect of such exercise upon the comparative values of the several gifts made by this Will, and my fiduciaries shall not be required to make any adjustment in the amount of any gift or in the income or principal of my estate or any trust estate in order to compensate for the effect of such exercise. However, if any fiduciary is also a beneficiary under this Will, such fiduciary shall not participate in the exercise of such power so long as any person who is not a beneficiary is acting as co-fiduciary.

(b) Method of Payment. To pay or apply any money or other property payable to any person, including, but not limited to, persons under a legal disability, in such of the following ways as the trustee or personal representative shall in his sole discretion determine: (1) through payment directly to such person, even though he may be under a legal disability; (2) to any parent, guardian, committee, conservator or other personal representative of such person, or to any suitable adult person with whom such person resides; (3) through direct expenditure for the beneficiary's benefit, as, for example, for the purchase of and payment of premiums on policies of insurance on the life of such person owned by such person or his conservator or custodian, or through payment to

his doctors, nurses, hospitals, schools or other persons or institutions supplying him with food, shelter, care or maintenance, or other goods, property or service of any kind, not limited to necessities; (4) to any custodian of the property of such person, including custodians acting pursuant to the Idaho Uniform Transfers to Minors Act or similar statutory provisions; or (5) to the trustee of any trust for the exclusive benefit of a minor or disabled person. The receipt of any such payee shall be a full discharge for all property so paid or applied.

(c) Occupancy of Real Property. To permit any person having any interest in my estate or any trust to occupy any real property forming part of my estate or such trust upon such terms as my fiduciaries shall consider proper, whether rent free or in consideration of the payment of taxes, insurance, maintenance and ordinary repairs, or otherwise.

(d) Distribution in Kind. To make distributions in cash or in specific property, real or personal, or in undivided interests therein, or partly in cash and partly in such property or interest therein, even if shares be composed differently. Property distributed in kind in satisfaction of any gift or devise which qualifies for the marital deduction for federal estate tax purposes if any, shall be distributed in the manner provided in the articles of this Will which provide for such gifts. Except as to gifts of specific property and as herein otherwise specifically provided as to the marital deduction gifts, my fiduciaries shall have absolute discretion in the selection of property to be allocated in satisfaction of any gift without regard to the income tax basis of such property and shall not be required to adjust the amount of any gift in order to compensate for the income tax liability inherent in appreciated property distributed in kind in satisfaction of such gift.

(e) Consolidation of Trusts. For convenience of administration and investments, the trustee may hold the trust estate or separate trusts created under this Will in a common fund, dividing the income proportionately among them, assign an undivided interest in the several shares and make joint investments of the funds belonging to them. Insofar as practicable, the trustee may consolidate any trust estate or any separate trust created under this Will with any other trust or trusts created by me or any member of my family, and may hold, administer and invest the several trusts as one or more common funds and make joint or several distributions of income or principal thereof, whichever the trustee deems advisable,

but the trustee shall keep separate accounts for the different undivided interests. Separate trusts consolidated hereunder for administration and investment shall remain separate trusts for all purposes.

4-2.5: Sales to Fiduciaries. Any fiduciary hereunder is not prohibited from purchasing assets from my estate or any trust created hereunder as long as he pays the fair market value for the assets purchased. Such fiduciary shall also pay a commercially acceptable interest rate on all installment purchases. Nothing herein shall be construed as requiring my estate or any trust created hereunder to sell any assets to any fiduciary.

4-2.6: Incorporation by Reference. For purposes of the administration of any trust hereunder in any jurisdiction other than Idaho, the Idaho Uniform Trustee Powers Act as it exists on the date of the execution of this Will is incorporated herein by reference and shall be effective as if it were set out at length in this Will, and the trustee shall have, in addition to the powers expressly granted in this Will, all of the powers conferred or provided for by said Act to the extent that such powers are consistent with the powers expressly granted in this Will.

4-2.7: Release of Powers. Every administrative power created by this Will is releasable in whole or in part, temporarily or irrevocably. Any such release may be accomplished by an instrument in writing filed in any court which has granted probate of this Will or by any other method allowed by law.

4-2.8: Limitation of Powers over Insurance. I intend that any interest in any policy of insurance on the life of another person held by my trust shall not be included in the estate of the insured for estate and inheritance tax purposes. If insurance on the life of any person shall become an asset of my estate or any trust hereunder, such person, if and while acting as a fiduciary hereunder, shall have no power or authority to change beneficiaries or to obtain the cash or loan value of such insurance or to exercise any other right, privilege or incident of ownership with respect to such insurance. All incidents of ownership of such insurance shall be vested solely in the fiduciaries other than such person. If such person is the sole acting fiduciary, the successor fiduciary named herein shall act as a limited co-fiduciary for the sole purpose of exercising all rights, privileges and incidents of ownership pertaining to such insurance. If no

successor fiduciary is designated or is able to act, the acting fiduciary shall designate any natural adult person, bank, or trust company to act as a limited co-fiduciary for the sole purpose of exercising all rights, privileges and incidents of ownership pertaining to such insurance.

4-2.9: Reports. Periodic reports shall be rendered by my trustee to each beneficiary eligible to receive the current income, showing the assets then held by the trust and all of the receipts, disbursements and distributions during the period. Such reports shall be rendered at least annually. Reports to any beneficiary who is under a legal disability may be rendered directly to such beneficiary or to any parent, guardian, or conservator of or other personal representative of such beneficiary, or to any adult person with whom such beneficiary resides. The records of the trustee with respect to a trust shall be open at all reasonable times to the inspection of the beneficiaries of such trust and their designated representatives.

ARTICLE 4-3: CONSTRUCTIONAL RULES

4-3.1: Issue. Except as otherwise provided herein, "issue" means all legitimately born lineal descendants of all degrees of the described ancestor. An adopted child and such adopted child's issue shall be considered in this Will as legitimately born descendants of the adoptive parent or parents and of anyone who is by blood or adoption an ancestor of the adopting parent, or of either of the adoptive parents. A person who is related to a decedent through two (2) lines of relationship is entitled to only a single share based on the relationship which would entitle him to the larger share. An adopted person shall be considered as descended from the person referred to only if he has been adopted while under the age of eighteen (18). An adopted child shall not be considered the issue of his natural parents or of the ancestor of his natural parents if he is adopted while he is under the age of three (3) years old, except where he is adopted by the spouse of one of his natural parents he shall be considered the issue of such natural parent and the issue of the ancestors of such natural parent. For all purposes of this Will an illegitimate child of a male person shall not be considered the child of such male person unless such male person expressly acknowledges such child as his child in writing or marries the mother of such child prior to the date on which such child's interest in my estate or any trust hereto would vest in such child if such child were legitimate. For all purposes of this Will the

illegitimate child of a female person shall be considered the child of such female person unless the parental rights of such female person to such child are legally terminated.

4-3.2: Distributions by Representation. In every case in which any interest is given to the issue of a person, distributions (other than discretionary distributions of income and principal among members of a class) shall be made by representation. Whenever a distribution to the issue of a designated person is to be made by representation, the distributable assets shall be divided into as many shares as there are, at the time of my death, or at any other time such assets are distributable, living issue in the nearest degree of kinship and then deceased issue in the same degree who left issue who are then living, each then living issue in the nearest degree receiving one share and the share of each then deceased issue in the same degree being divided among his issue in the same manner.

4-3.3: Determination of Distributees. If under any provision of this Will a distribution of my estate or any trust estate is to be made to the issue of any person, the personal representative and the trustee shall make distributions to those persons whom they believe, after making such inquiry as they think reasonable, to be the persons so described, or if after making such inquiry, they believe there is no such person, they may act upon such assumption. The personal representative and trustee shall not be obliged to secure judicial ascertainment of the identity of such issue or the lack thereof and shall be immune from all liability which they might otherwise incur by reason of making distribution without the aid of judicial settlement or decree.

4-3.4: Order of Deaths. If the order of my spouse's death and mine cannot be established by proof, my spouse shall conclusively be presumed to have survived me for all purposes of this Will and codicils to this Will.

4-3.5: Governing Law. The laws of Idaho shall govern all questions as to the validity and construction of this Will and of all trusts created by this Will.

4-3.6: Child in Gestation. A child in gestation who is later born alive shall be considered as a living child throughout the period of gestation.

4-3.7: Other Principles of Construction. Words in any gender shall be deemed to include the other genders; the

singular shall be deemed to include the plural and vice versa; the word "~~give~~" shall also mean devise and bequeath, but shall not mean appoint; the words "~~pay~~" and "~~distribute~~" shall also mean ~~assign and convey~~; unless a contrary meaning shall be expressly indicated or clearly implied from the context, the words "~~personal representative~~" and "~~trustee~~" and the pronouns referring to them shall always refer interchangeably to the male or female person or persons or to the institution or any combination of them then acting as my personal representative or as trustee of any trust established hereunder; and the heading and underlined paragraph titles are for guidance only and shall have no significance in the interpretation of this Will.

I, GEORGE H. WHITTAKER, the testator, sign my name to this instrument, consisting of twenty-five (25) pages, this 10th day of September, 1992, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Last Will and Testament and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

/s/ George H. Whittaker
Testator

We, Paulette T. Smith and Virginia Leeper, the witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the testator signs and executes this instrument as his Last Will and Testament and that he signs it willingly (or willingly directs another to sign for him), and that each of us, in the presence and hearing of the testator, hereby signs this Will as witness to the testator's signing, and that to the best of his knowledge the testator is eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

/s/ Paulette T. Smith
Witness

/s/ Virginia Leeper
Witness

STATE OF IDAHO)
)ss.
County of Bonneville)

Subscribed, sworn to and acknowledged before me by George
H. Whittaker, the testator and subscribed and sworn to before
me by Paulette I Smith and Virginia Keyser,
witnesses, this 10th day of September, 1992.

151 Dent E. Larnam
Notary Public for Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: 11-10-92

(seal)

REF/21251/sjw

days, and if she shall not, the entire residue shall be distributed pursuant to sub-paragraph (b), below.

(b) The remainder of the trust estate shall be divided into as many equal shares as there are grandchildren of mine then living, and grandchildren of mine then deceased leaving issue then living. The trustee shall allocate one such equal share to each living grandchild of mine and one such equal share to each group composed of the then living issue of each then deceased grandchild of mine. Each share allocated to a living grandchild, not under legal disability, shall be distributed outright to such grandchild. Any share allocated to any beneficiary under legal disability or under age twenty-five (25), shall be retained in a separate trust for the separate benefit of the person for whom said share is allocated, and administered pursuant to paragraph (c), below.

(c) If under this will any portion of the trust estate or my estate becomes distributable to any person who has not attained the age of twenty-five (25) years or is under a legal disability, then such portion shall immediately vest in such person. The trustee shall retain possession of such portion during the period such person is under the age of twenty-five (25) years or is under a legal disability, and in the meantime shall use, apply and expend so much of the net income and principal of said vested portion as the trustee in the trustee's sole discretion shall deem necessary and desirable for the health, support, care, maintenance, and education of such person. Any income not so expended in any calendar year shall be added to the principal at the end of the year. The trustee shall have with respect to each share so retained all the powers and discretion the trustee has with respect to the trust estate generally. All general trust provisions of this will shall apply to said trusts including, but not limited to, the spendthrift provisions of Article 4-1.2. When such person attains the age of twenty-five (25) or is no longer under such legal disability (if after age twenty-five (25)), or dies, the trustee shall promptly distribute the balance of such portion to such person or such person's estate, as the case may be.

THIRD: I hereby delete Article 3-1.1, "Designation of Personal Representative", to replace it with the following provision:

3-1.1: Designation of Personal Representative. I nominate Fay E. Whittaker as personal representative of my estate. If said personal representative shall for any reason fail to qualify or, after qualifying, shall cease to act as personal representative, I nominate as alternate personal representatives of my estate, to act in the order named, the following: Carol Fay Zaback, and then Bank of Commerce, Idaho Falls, Idaho.

FOURTH: I hereby delete Article 3-1.2, "Designation of Trustee", to replace it with the following provision:

3-1.2: Designation of Trustee. I appoint Fay E. Whittaker as trustee for all trusts established under this Will. If said trustee shall for any reason fail to qualify or, after qualifying, shall cease to act as trustee, I nominate and appoint as successor trustee, to act in the order named, the following: Carol Fay Zaback, and then Bank of Commerce, Idaho Falls, Idaho.

FIFTH: I hereby ratify and confirm my said Last Will and Testament, dated September 10, 1992, in all other respects.

I, George H. Whittaker, the testator, sign my name to this instrument, consisting of four (4) pages, this 23rd day of October, 1995, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my Codicil to my Last Will and Testament, dated September 10, 1992, and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

15/ George H. Whittaker
George H. Whittaker, Testator

We, Sharon L. D. Erbsen and George H. Whittaker,
the witnesses, sign our names to this instrument, being first duly sworn, and do hereby
declare to the undersigned authority that the testator signs and executes this instrument as
his Codicil to his Last Will and Testament, dated September 10, 1992, and that he signs it
willingly (or willingly directs another to sign for him), and that each of us, in the presence
and hearing of the testator, hereby signs this Codicil as witness to the testator's signing, and
that to the best of his knowledge the testator is eighteen (18) years of age or older, of sound
mind, and under no constraint or undue influence.

15/ Sharon L. D. Erbsen
Witness

15/ George H. Whittaker
Witness

STATE OF IDAHO)
)ss.
County of Bonneville)

Subscribed, sworn to and acknowledged before me by George H. Whittaker, the
testator and subscribed and sworn to before me by Sharon L. D. Erbsen
and George H. Whittaker, witnesses, this 23rd day of October, 1995.

15/ Robert E. Farnham
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission Expires: 11/12/98

(seal)

G:\WPDATA\REFWHITTAKER\GEORGE.COD:slide

First Codicil to
Last Will and Testament
of
Fay E. Whittaker

I, Fay E. Whittaker, of Clark County, Idaho, make, publish and declare this to be my First Codicil to my Last Will and Testament, executed by me, and bearing date of September 10, 1992.

FIRST: I hereby amend Article 1-2, "Declaration of Family", to note the fact that my spouse, George H. Whittaker is deceased; the name Jodi Ann Zaback Santiago should be changed to Jodi Ann Gaudioso; the name Lori Lyn Zaback should be changed to Lia Hunter Rose, and the name Tedi Jo Zaback should be changed to Tedi Jo LoMeli.

SECOND: I replace Article 2-3.6, "Distribution of Trust on Death of Spouse", with a new Article 2-3.6 to read as follows:

2-3.6: Distribution of Trust Upon Death of Spouse. The trustee shall hold, administer, and distribute the trust estate as follows:

(1) Distribution of Ranch, Equipment, Motor Vehicles, and Arizona Property to Daughter. All of my interest in my ranch in Clark County, Idaho, which constitutes all of my Idaho real property, together with all farm equipment and other motor vehicles that I own, including personal automobiles and pickups, and all Arizona real property I own, shall be distributed outright to my daughter, Carol Fay Zaback, if she shall survive me by one hundred twenty (120) days. If she shall not survive me by said period, these assets shall be distributed pursuant to paragraph (2)(b) below.

(2) Distribution of Residue.

(a) Two-thirds ($\frac{2}{3}$) of the rest, residue, and remainder of my estate shall be distributed outright to my daughter, Carol Fay Zaback, if she shall survive me by one hundred twenty (120) days, and if she shall not, the entire residue shall be distributed pursuant to paragraph (b) below.

(b) The remainder of the trust estate shall be divided into as many equal shares as there are grandchildren of mine then living, and grandchildren of mine then deceased leaving issue then living. The trustee shall allocate one such equal share to each living grandchild of mine and one such equal share to each group composed of the then living issue of each then deceased grandchild of mine.

(i) Any share allocable to Lia Hunter Rose shall be distributed to the trust for her benefit set forth in paragraph (3) below.

(ii) Any share allocable to Tedi Jo LoMeli shall be distributed to the trustee of the trust for her benefit set forth in paragraph (4) below.

(iii) Any share allocable to Jodi Ann Gaudioso shall be distributed to her outright unless the provisions of paragraph (5) below shall be applicable.

(iv) Any share allocable to the issue of any deceased grandchild of mine shall be distributed outright to such issue except to the extent the beneficiary is under legal disability or under age twenty-five (25) in which event the trust provisions set forth in paragraph (5) below shall be applicable.

(3) Any distributions to my granddaughter Lia Hunter Rose, under paragraph (2)(b) above, or under any other provisions of this Will, shall be distributed to the trustee designated in Article 3-1.2 and be administered pursuant to the trust provisions set forth below, and all other trust provisions of this Will, for the remainder of the life of Lia

Hunter Rose, subject to the authority of the trustee to make outright full or partial distribution of the trust to her as set forth hereafter.

During the term of this trust, the principal and income from the trust shall be used, applied and expended, as the trustee, in the trustee's sole and absolute discretion, shall deem necessary and desirable, for the health, support, maintenance, and education of Lia Hunter Rose and her issue. This shall specifically include the authority to make payments for counseling and rehabilitation of Lia Hunter Rose to the extent the trustee deems appropriate. Any income not expended in any calendar year shall be added to the principal at the end of the year. The trustee shall have, with respect to the trust assets, all the powers and discretion the trustee has with respect to the trust estate generally. All general trust provisions of this will shall apply to this trust, including, but not limited to, the spendthrift provisions of Article 4-1.2. When Lia Hunter Rose shall die, the trustee shall promptly distribute the balance of the trust to her issue by representation, if any, subject to the trust provisions set forth in paragraph 2-3.6(5). If she shall have no issue then living, the remainder of the trust shall be distributed to the issue by representation, of Carol Fay Zaback living at the date of death of Lia Hunter Rose, all of such distributions subject to the trust provisions of this Article.

Provided, however, that the trustee, in the trustee's sole and absolute discretion, shall have the authority to make outright distributions of all or such portions of the trust at such time that the trustee deems appropriate, in the trustee's sole and absolute discretion, taking into account the trustee's determination of the financial and emotional responsibility of Lia Hunter Rose and the absence of influence upon her from others.

(4) Any distributions to my granddaughter Tedi Jo LoMeli, under paragraph (2)(b) above, or under any other provisions of this Will, shall be distributed to the trustee designated in Article 3-1.2 and be administered pursuant to the trust provisions set forth below, and all other trust provisions of this Will, for the remainder of the life of Tedi Jo LoMeli, subject to the authority of the trustee to make outright full or partial distribution of the trust to her as set forth hereafter.

During the term of this trust, the principal and income from the trust shall be used, applied and expended, as the trustee, in the trustee's sole and absolute discretion, shall deem necessary and desirable, for the health, support, maintenance, and education of Tedi Jo LoMeli and her issue. This shall specifically include the authority to make payments for counseling and rehabilitation of Tedi Jo LoMeli to the extent the trustee deems appropriate. Any income not expended in any calendar year shall be added to the principal at the end of the year. The trustee shall have, with respect to the trust assets, all the powers and discretion the trustee has with respect to the trust estate generally. All general trust provisions of this Will shall apply to this trust, including, but not limited to, the spendthrift provisions of Article 4-1.2. When Tedi Jo LoMeli shall die, the trustee shall promptly distribute the balance of the trust to her issue, by representation, if any, subject to the trust provisions set forth in paragraph 2-3.6(5). If she shall have no issue then living, the remainder of the trust shall be distributed to the issue by representation, of Carol Fay Zaback then living at the date of death of Tedi Jo LoMeli, all of such distributions subject to the trust provisions of this Article.

Provided, however, that the trustee, in the trustee's sole and absolute discretion, shall have the authority to make outright distributions of all or such portions of the trust as such time that the trustee deems appropriate, in the trustee's sole and absolute discretion, taking into account the trustee's determination of the financial condition of Tedi Jo LoMeli.

(5) Withholding Provisions. If under this will any portion of the trust estate or my estate becomes distributable to any person who has not attained the age of twenty-five (25) years or is under a legal disability, then such portion shall immediately vest in such person. The trustee shall retain possession of such portion during the period such person is under the age of twenty-five (25) years or is under a legal disability, and in the meantime shall use, apply and expend so much of the net income and principal of said vested portion as the trustee in the trustee's sole discretion shall deem necessary and desirable for the health, support, care, maintenance, and education of such person and his or her issue. In making any payments of principal to or for any beneficiary, the trustee shall take into consideration all sources of

support available to said beneficiary outside this trust, known to the trustee. Any income not so expended in any calendar year shall be added to the principal at the end of the year. The trustee shall have with respect to each share so retained all the powers and discretion the trustee has with respect to the trust estate generally. All general trust provisions of this will shall apply to said trusts including, but not limited to, the spendthrift provisions of Article 4-1.2. When such person attains the age of twenty-five (25) or is no longer under such legal disability (if after age twenty-five (25)), or dies, the trustee shall promptly distribute the balance of such portion to such person or such person's estate, as the case may be.

THIRD: I hereby replace Article 3-1.1, "Designation of Personal Representative", with the following Article 3-1.1, "Designation of Personal Representative", to read as follows:

3-1.1: Designation of Personal Representative. I nominate Carol Fay Zaback as personal representative of my estate. If said personal representative shall for any reason fail to qualify or, after qualifying, shall cease to act as personal representative, I nominate as alternate personal representative of my estate, to act in the order named, the following: Edward T. Zaback, then Stephen Brown, then Bank of Commerce, Idaho Falls, Idaho.

FOURTH: I hereby replace Article 3-1.2, "Designation of Trustee", with the following Article 3-1.1, "Designation of Trustee", to read as follows:

3-1.1: Designation of Trustee. I nominate Carol Fay Zaback as trustee of my estate. If said trustee shall for any reason fail to qualify or, after qualifying, shall cease to act as trustee, I nominate as alternate trustee of my estate, to act in the order named, the following: Edward T. Zaback, then Stephen Brown, then Bank of Commerce, Idaho Falls, Idaho.

FIFTH: I hereby replace Article 2-6.1, "No Contest", with a new Article 2-6.1, "No Contest", to read as follows:

2-6.1: No Contest. If any beneficiary under this Will, or a trust created in this Will, in any manner, directly or indirectly, contests this Will or such trust or any of their provisions, or institutes other proceedings relating to the estate or trust without probable cause for such proceedings, any share or interest in my estate given to that

contesting beneficiary under this will (including any beneficial interest in any trust created in this Will under which such person is a beneficiary) is revoked and shall be disposed of in the same manner provided herein as if that contesting beneficiary had predeceased me without issue.

By virtue of the Limited Power of Appointment granted to me in the Last Will and Testament of George H. Whittaker, if any beneficiary under this will, or a trust created in this will, in any manner directly or indirectly, contests the will of George H. Whittaker or the George H. Whittaker Testamentary Family Trust, without probable cause for such proceedings, any share or interest in the George H. Whittaker Testamentary Family Trust given to that contesting beneficiary under such trust is revoked and shall be disposed in the same manner provided therein as if that contesting beneficiary had predeceased me without issue.

Furthermore, if any beneficiary under this will, or a trust created in this will, in any manner directly or indirectly, contests the will of George H. Whittaker or the George H. Whittaker Testamentary Family Trust, without probable cause for such proceedings, any share or interest in my estate given to that contesting beneficiary under this will (including any beneficial interest in any trust created in this will under which the person is beneficiary) is revoked and shall be disposed in the same manner provided herein as if that contesting beneficiary had predeceased me without issue.

SIXTH: I add a new Article 2-6.5 to read as follows:

2-6.5: Maintain Inheritance as Separate Property. To the extent the distributions to my children, or other issue, are without any trust or any legal limitation, I request them to maintain their inheritances in separate investments, clearly identifying them as their sole and separate property, without including the name of any spouse on the investments. I further request that they not combine these investments with community property they might hold with their spouses. Furthermore, I request that at any time they are single but contemplating marrying, that they obtain proper antenuptial agreements to protect these investments as their separate property for hopeful distribution ultimately to their children.

SEVENTH: Article 2-3.5 of the Last Will and Testament of my deceased husband, George H. Whittaker, granted to me a Limited Power of Appointment allowing me to modify the distribution of assets in the Family Trust created pursuant to his will so long as distribution is to my daughter and/or other issue. I hereby exercise said Limited Power of Appointment to provide that all provisions for distribution under the testamentary trust

established in the Last Will and Testament of George H. Whittaker shall be identical to the distributions from my estate as more particularly set forth above in this codicil. This includes but is not limited to the provisions that the distributions to Lia Hunter Rose and Tedi Jo LoMeli shall be held in trust pursuant to the terms of the trusts set forth above, and that the trustee of such trusts shall, after my death, incompetence, or resignation, be the same trustee as more particularly set forth in Article Fourth of this codicil.

Since I am exercising such Limited Power of Appointment I delete Article 2-6.2 of my Last Will and Testament.

EIGHTH: I previously executed a First Codicil dated October 23, 1995 and Second Codicil dated October 15, 2003 to my Last Will and Testament. All provisions of these prior codicils are incorporated in this codicil; therefore, I revoke the above referenced First Codicil dated October 23, 1995 and Second Codicil dated October 15, 2003.

NINTH: I hereby ratify and confirm my said Last Will and Testament, dated September 10, 1992, in all other respects.

I, Fay E. Whittaker, the Testatrix, sign my name to this instrument, consisting of eight (8) pages, this 9th day of July, 2009, and being first duly sworn, do hereby declare to the undersigned authority that I sign and execute this instrument as my First Codicil to my Last Will and Testament, dated September 10, 1992, and that I sign it willingly (or willingly direct another to sign for me), that I execute it as my free and voluntary act for the purposes therein expressed, and that I am eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

/s/ Fay E. Whittaker
Fay E. Whittaker

We, Jean Holt and Allyson Sterling, witnesses, sign our names to this instrument, being first duly sworn, and do hereby declare to the undersigned authority that the Testatrix signs and executes this instrument as her First Codicil to her Last Will and Testament, dated September 10, 1992, and that she signs it willingly (or willingly directs another to sign for her), and that each of us, in the presence and hearing of the Testatrix, hereby signs this First Codicil as witness to the Testatrix's signing, and that to the best of our knowledge the Testatrix is eighteen (18) years of age or older, of sound mind, and under no constraint or undue influence.

/s/ Jean Holt
Witness

/s/ Allyson Sterling
Witness

STATE OF IDAHO)
)ss.
County of Bonneville)

Subscribed, sworn to and acknowledged before me by Fay E. Whittaker, the Testatrix and subscribed and sworn to before me by Jean Holt and Allyson Sterling, witnesses, this 9th day of July, 2009.

(seal)

/s/ Robert E. Farnom
Notary Public for Idaho
Residing at: Idaho Falls, Idaho
My Commission Expires: 11/12/10

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

In Re SRBA	)	PARTIAL DECREE PURSUANT TO
	)	I.R.C.P. 54(b) FOR
Case No. 39576	)	
	)	Water Right 32-00044

NAME AND ADDRESS: FAY WHITTAKER
 GEORGE WHITTAKER
 PO BOX 45
 DUBOIS, ID 83423

SOURCE:	MEDICINE LODGE CREEK	TRIBUTARY: SINKS
	UNNAMED STREAM	MEDICINE LODGE CREEK
	SPRING	MEDICINE LODGE CREEK

QUANTITY: 2.00 CFS

PRIORITY DATE: 06/15/1886

POINT OF DIVERSION: T11N R33E S12 NWNE Within Clark County
NWSENE
R34E S07 LOT 02 (NESWNW)

PURPOSE AND PERIOD OF USE:	PURPOSE OF USE	PERIOD OF USE	QUANTITY
	Irrigation	04-01 TO 10-31	2.00 CFS

PLACE OF USE:	Irrigation	Within Clark County
	T11N R33E S12	NENE 3.0
		SENE 21.0
	R34E S07	NESW 15.0
	LOT 02 (SWNW)	SESW 3.0
	LOT 03 (NWSW)	
		SWSE 5.0
	82.0 Acres Total	

OTHER PROVISIONS NECESSARY FOR DEFINITION OR ADMINISTRATION OF THIS WATER RIGHT:

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. I.C. SECTION 42-1412(6).

RULE 54(b) CERTIFICATE

With respect to the issues determined by the above judgment or order, it is hereby CERTIFIED, in accordance with Rule 54(b), I.R.C.P., that the court has determined that there is no just reason for delay of the entry of a final judgment and that the court has and does hereby direct that the above judgment or order shall be a final judgment upon which execution may issue and an appeal may be taken as provided by the Idaho Appellate Rules.

Barry Wood
Administrative District Judge
Presiding Judge of the
Snake River Basin Adjudication

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

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

CIVIL CASE NUMBER: 39576

Ident. Number: A32-00044
Date Received: 6/07/1988
Receipt No: M 000065
Received By: EMC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: GEORGE WHITAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

AND/OR

Name: FAY WHITAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

2. Date of Priority: JUN 15, 1886

3. Source: MEDICINE LODGE CREEK Trib. to: SINKS

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4 of	Lot	County
11N	33E	12	NW	SE	NE		CLARK

5. Description of diverting works:
DIVERSION BOX, WEIR AND GRAVITY FLOW DITCHES.

6. Water is used for the following purposes:

Purpose	From	To	C.F.S	(or)	A.F.A.
IRRIGATION	04/01	11/01	2.000		

7. Total Quantity Appropriated is:
2.000 C.F.S. (and/or) A.F.A.

8. Total consumptive use is 282.0 Acre Feet Per Annum.

9. Non-irrigation uses:
S/ 275 RANGE CATTLE

10. Place of Use:

Township	Range	Section	1/4 of	1/4	Lot	Use	Acres
11N	33E	12	NE	NE		IRR	4.0
			SE	NE		IRR	25.0
			Section Acres				29.0
	34E	7	SW	NW	2	IRR	25.0
			SE	NW		IRR	3.0
			NE	SW		IRR	15.0
			NW	SW	3	IRR	4.0
			SE	SW		IRR	3.0
			SW	SE		IRR	3.0
			Section Acres				53.0
			Total Acres				82.0

11. Place of use in counties: CLARK

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
A32-10019, A3210020

14. Remarks:
STIPULATED AGREEMENT, 9/15/1953. P/D & P/U INCOMPLETE.
THIS RIGHT IS DELIVERED USING THE COMBINED FLOWS OF THE SPRING
CLAIMED UNDER A32-10020 AND WATER DIVERTED FROM MEDICINE
LODGE CREEK.

15. Basis of Claim: DECREED
Water Right Number:
Case Number:
Court :
Decree date:

THOMAS A. ROBSON
Decree Plaintiff

vs

JAMES COLSON
Decree Defendant

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 1

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): George Whitaker Date: 6/7/88

Date: _____

State of Idaho)
County of Clark) SS.

Subscribed and sworn (or affirmed) before me this 7 day

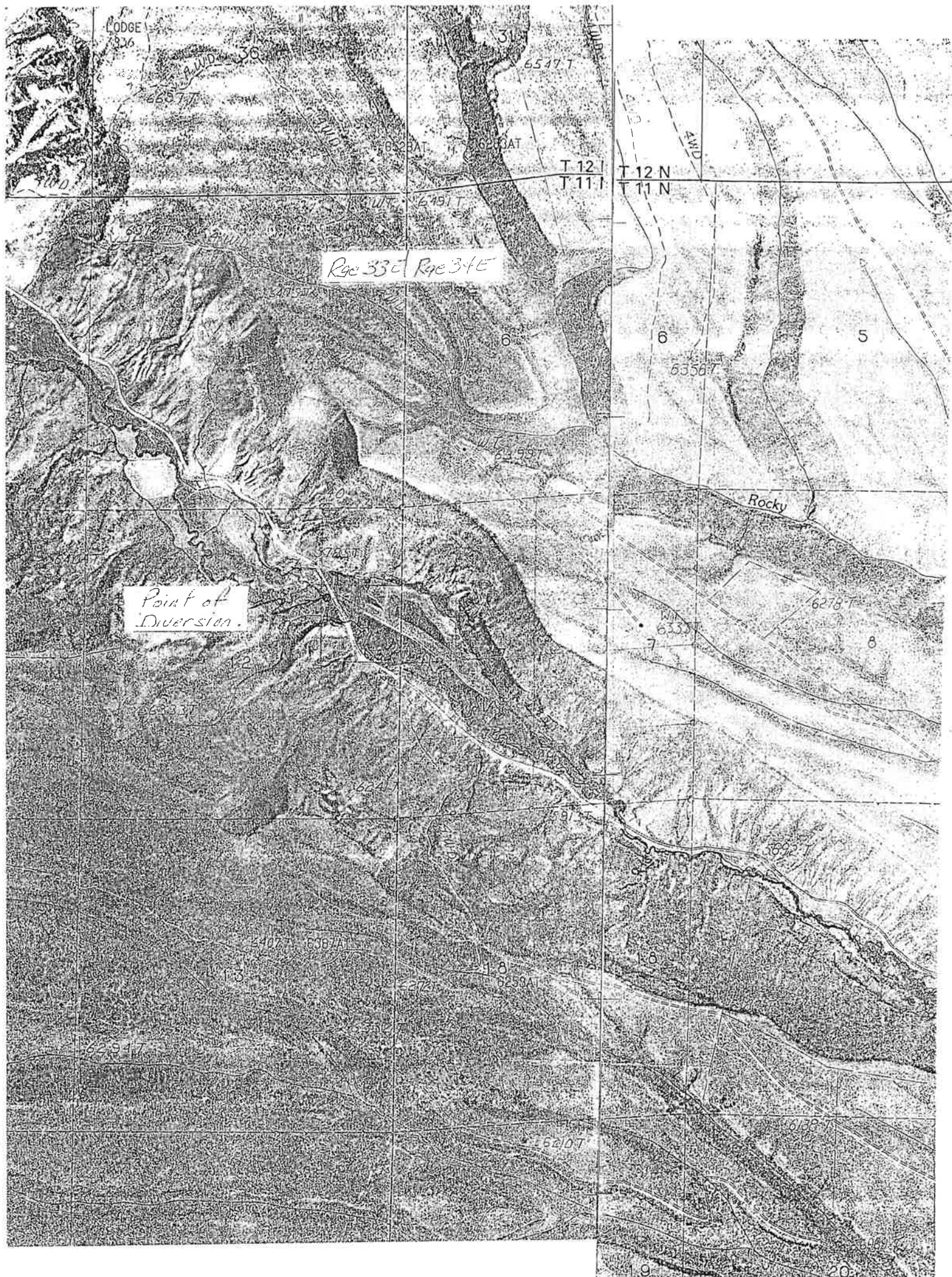
of June 19 88

Ernest Carlson
Notary Public

Seal

Residing at Idaho Falls

My Commission Expires 4/22/1994



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

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

CIVIL CASE NUMBER: 39576

Ident. Number: A32-10019
Date Received: 6/07/1988
Receipt No: M000065
Received By: ETMC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: GEORGE WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

AND/OR

Name: FAY WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

2. Date of Priority: JUN 15, 1886

3. Source: ~~UNNAMED~~ SPRING Trib. to: SINKS

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4 of	Lot	County
11N	33E	12	SE	NW	NE		CLARK

5. Description of diverting works:
DIVERSION BOX AND WEIR

6. Water is used for the following purposes:

Purpose	From	To	C.F.S.	(or)	A.F.A.
IRRIGATION	04/01	11/01	1.640		
STOCKWATER	01/01	12/31	0.060		

7. Total Quantity Appropriated is:
1.640 C.F.S. (and/or) A.F.A.

8. Total consumptive use is 205.0 Acre Feet Per Annum.

9. Non-irrigation uses:
S/ 275 RANGE CATTLE

10. Place of Use:

Township	Range	Section	1/4	of	1/4	Lot	Use	Acres
11N	33E	12	NE		NE		IRR	4.0
			NE		NE		STOCK	
			SE		NE		IRR	25.0
			SE		NE		STOCK	
							Section Acres	29.0
	34E	7	SW		NW	2	IRR	25.0
			SE		NW		IRR	3.0
			NE		SW		IRR	15.0
			NW		SW	3	IRR	4.0
			SE		SW		IRR	3.0
			SW		SE		IRR	3.0
							Section Acres	53.0
							Total Acres	82.0

11. Place of use in counties: CLARK

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
A32-00044

14. Remarks:
THE QUANTITY OF WATER FOR A32-00044 IS DELIVERED USING THE
COMBINED FLOW OF THIS SPRING AND WATER DIVERTED FROM MEDICINE
LODGE CREEK.

15. Basis of Claim: BENEFICIAL USE
Water Right Number:

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 1

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): George Whittaker Date: 6/7/88

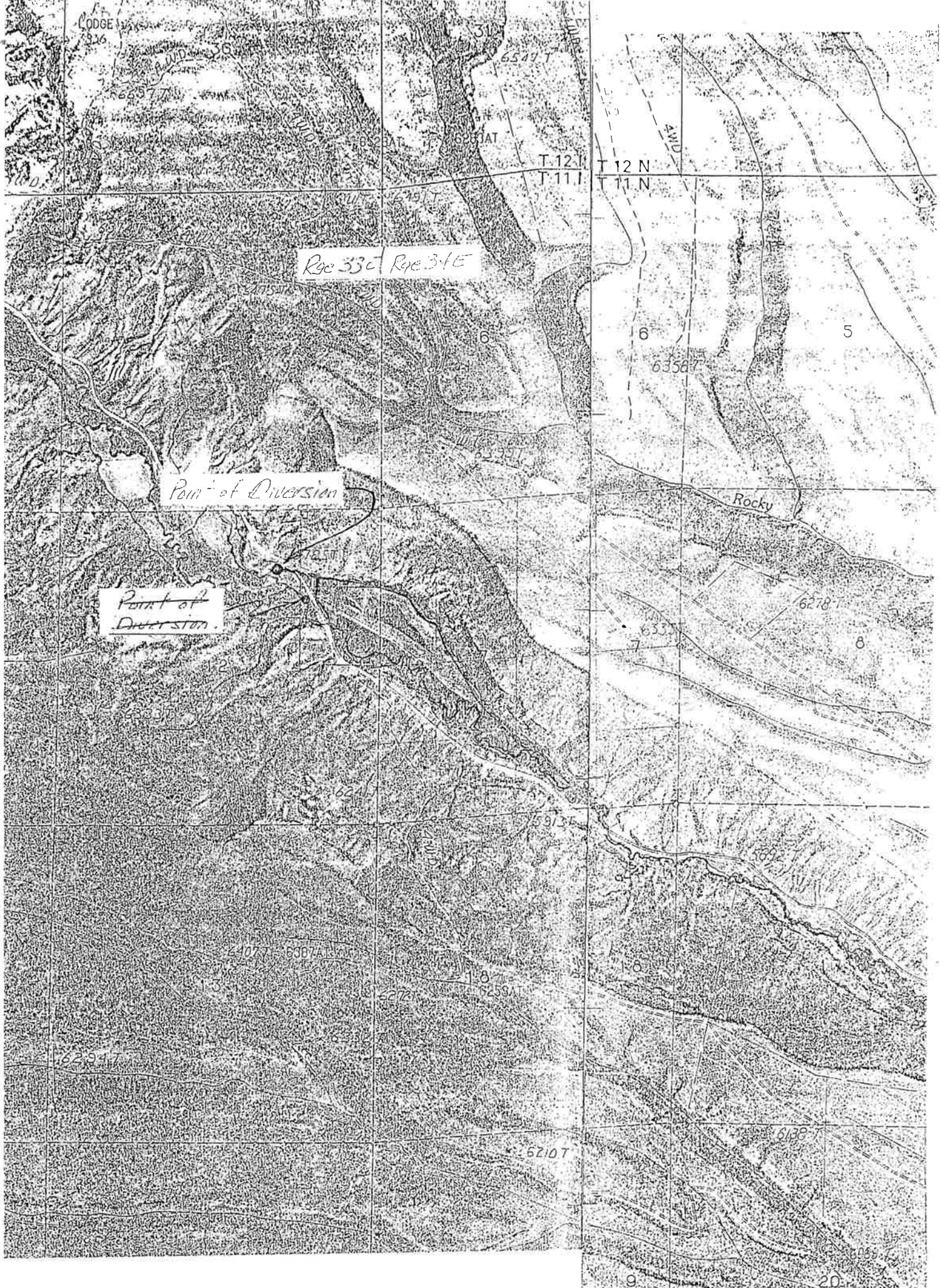
Date: _____

State of Idaho)
County of Clark) SS.

Subscribed and sworn (or affirmed) before me this 7 day
of June 19 88 Ernest Carlson
Notary Public

Seal

Residing at Idaho Falls
My Commission Expires 22 May 1994



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

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

CIVIL CASE NUMBER: 39576

Ident. Number: A32-10021
Date Received: 6/07/1988
Receipt No: M 000065
Received By: ENC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: GEORGE WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

AND/OR

Name: FAY WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

2. Date of Priority: JUN 15, 1886

3. Source: ~~UNNAMED~~ SPRING Trib. to: SINKS

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4 of	Lot	County
11N	33E	12	SW	NE	NE		CLARK

5. Description of diverting works:
COLLECTION PIPE TO 200 GAL STORAGE TANK AND DELIVERY SYSTEM.

6. Water is used for the following purposes:

Purpose	From	To	C.F.S.	(or)	A.F.A.
DOMESTIC	01/01	12/31	0.010		

7. Total Quantity Appropriated is:
0.010 C.F.S. (and/or) A.F.A.

8. Total consumptive use is 0.6 Acre Feet Per Annum.

9. Non-irrigation uses:
D/ IN-HOUSE CULINARY WATER FOR SINGLE FAMILY HOUSEHOLD.

10. Place of Use:

Township	Range	Section	1/4 of	1/4	Lot	Use	Acres
11N	33E	12	NE	NE		DOMEST	

11. Place of use in counties: CLARK

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
NONE

14. Remarks:
OVERFLOW FROM STORAGE TANK UTILIZED TO PARTIALLY IRRIGATE LAWN.

15. Basis of Claim: BENEFICIAL USE
Water Right Number:

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 1

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): George Whittaker Date: 6/7/88

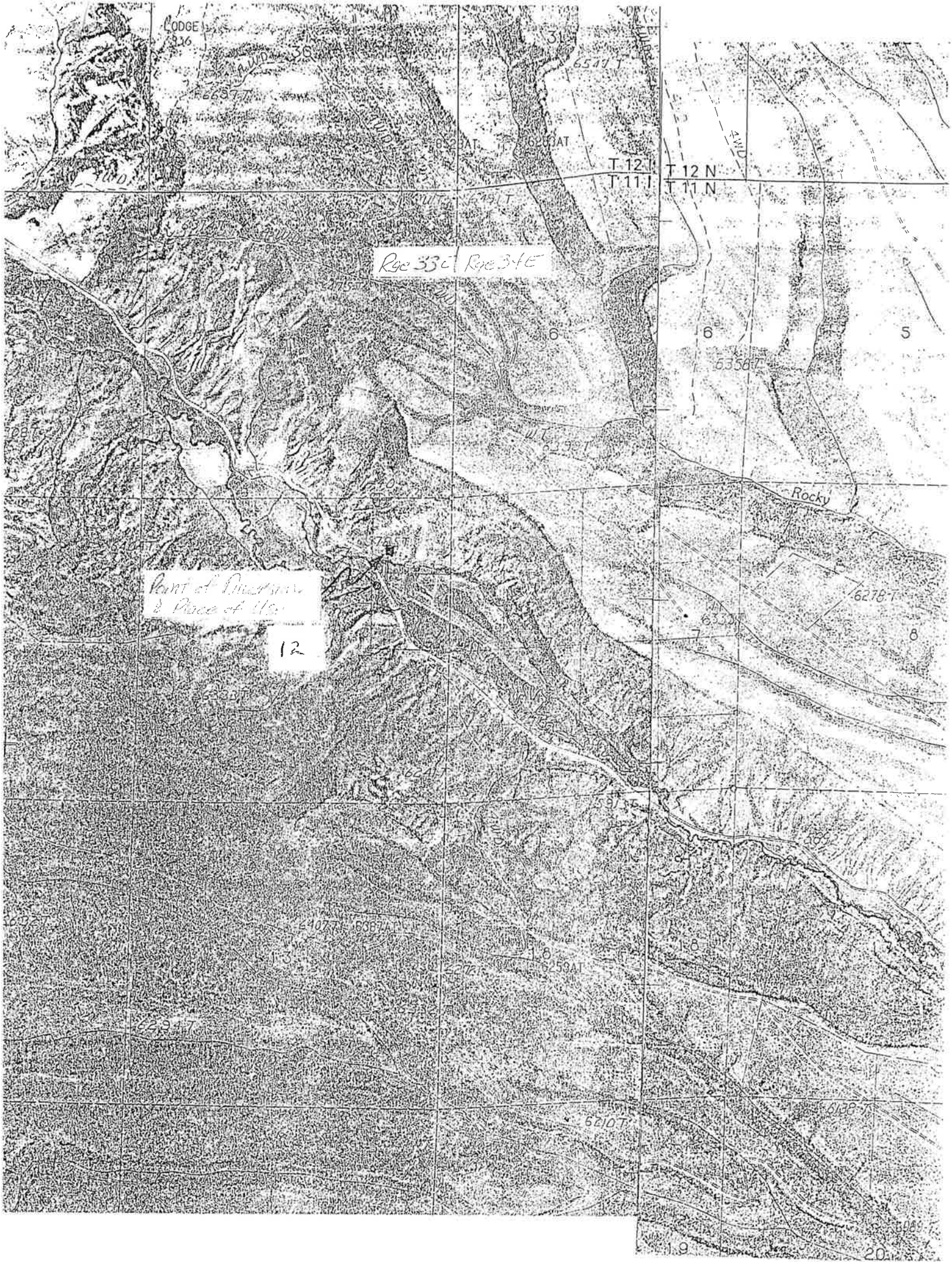
Date: _____

State of Idaho)
County of Clark) SS.

Subscribed and sworn (or affirmed) before me this 7 day
of June 19 88 Ernest Carlson
Notary Public

Seal

Residing at Blaho Falls
My Commission Expires 22 May 1994



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

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

CIVIL CASE NUMBER: 39576

Ident. Number: A32-10020
Date Received: 6/07/1988
Receipt No: M000025
Received By: EAC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: GEORGE WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423
AND/OR
Name: FAY WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423
2. Date of Priority: JUN 15, 1886
3. Source: UNNAMED SPRING Trib. to: MEDICINE LODGE CREEK
4. Point of Diversion:
Township Range Section 1/4 of 1/4 of 1/4 Lot County
11N 33E 7 NE SW NW 2 CLARK
5. Description of diverting works:
SPRING FLOWS INTO OPEN DITCH.
6. Water is used for the following purposes:
Purpose From To C.F.S. (or) A.F.A.
IRRIGATION 04/01 11/01 1.000
7. Total Quantity Appropriated is:
1.000 C.F.S. (and/or) A.F.A.
8. Total consumptive use is 27.5 Acre Feet Per Annum.
9. Non-irrigation uses:

10. Place of Use:

Township	Range	Section	1/4 of	1/4	Lot	Use	Acres
11N	34E	7	NE	SW		IRR	5.0
			SE	SW		IRR	3.0
			SW	SE		IRR	3.0
Section Acres							11.0
Total Acres							11.0

11. Place of use in counties: CLARK

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
A32-00044, A32-10019

14. Remarks:
DIVERSION AND USE OF WATER FROM THIS SPRING HISTORICALLY HAS
NOT BEEN REGULATED BY THE WATERMASTER.

15. Basis of Claim: BENEFICIAL USE
Water Right Number:

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 1

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): George W. Hittaker Date: 6/7/88

Date: _____

State of Idaho)
County of Clark) SS.

Subscribed and sworn (or affirmed) before me this 7 day

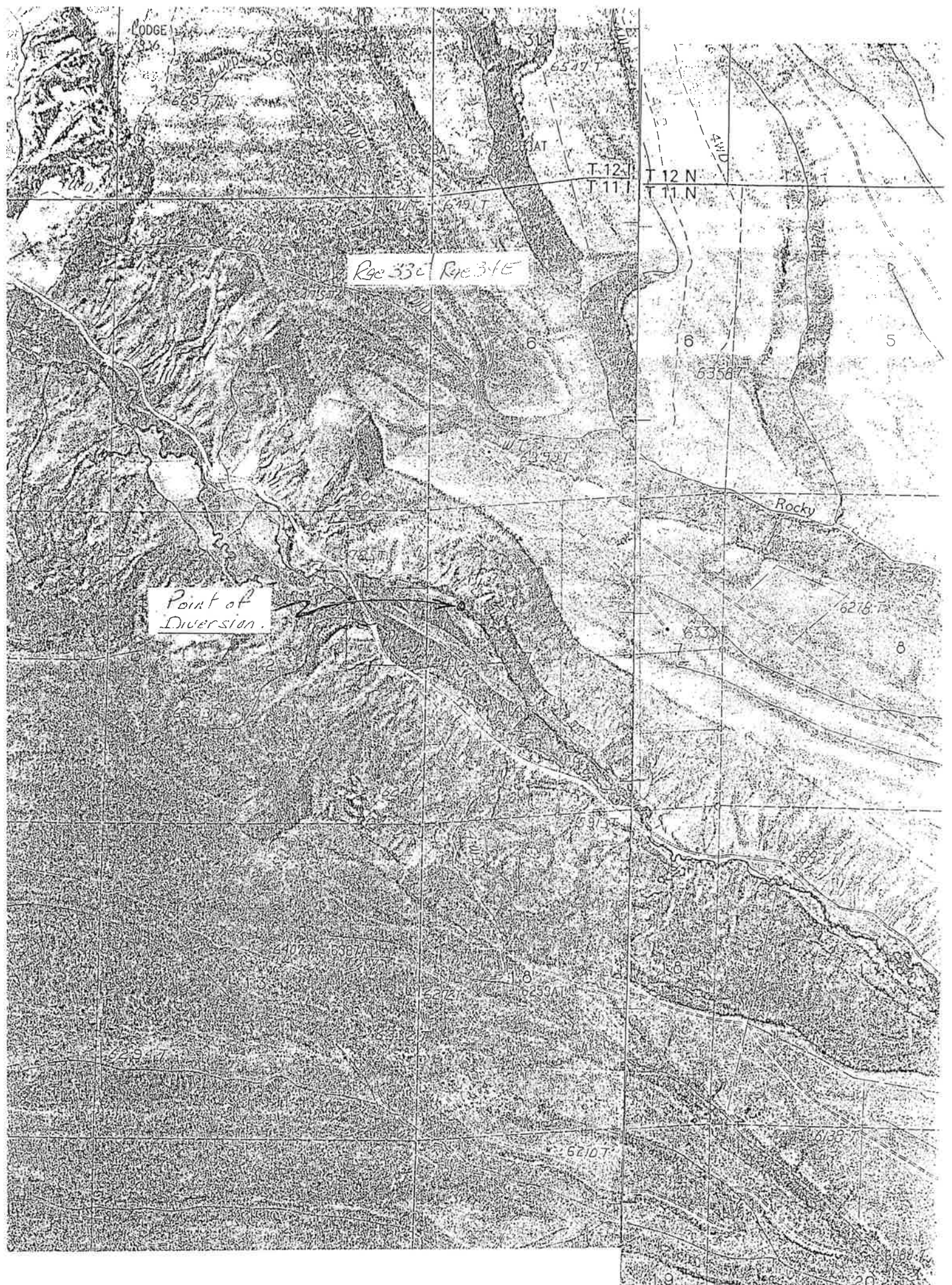
of Jane 19 88

Ernest Carlson
Notary Public

Seal

Residing at Idaho Falls

My Commission Expires 22 May 1994



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

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

CIVIL CASE NUMBER: 39576

Ident. Number: A32-10024
Date Received: 6/07/1988
Receipt No: M 000065
Received By: EMC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: GEORGE WHITTAKER
Address: P.O. BOX 45
DUBOIS, ID 83423

AND/OR

Name: FAY WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

2. Date of Priority: APR 01, 1900

3. Source: MEDICINE LODGE CREEK Trib. to: SINKS

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4 of	Lot	County
12N	33E	34	SW	NE			CLARK
			SW	NW			CLARK
			SE	NW			CLARK
			NW	SE			CLARK

5. Description of diverting works:
STOCK DRINK DIRECTLY FROM STREAM.

6. Water is used for the following purposes:

Purpose	From	To	C.F.S.	(or)	A.F.A.
STOCKWATER	05/01	10/31	0.020		

7. Total Quantity Appropriated is:
0.020 C.F.S. (and/or) A.F.A.

8. Total consumptive use is Acre Feet Per Annum.

9. Non-irrigation uses:
S/ 275 RANGE CATTLE

10. Place of Use:

Township	Range	Section	1/4	of	1/4	Lot	Use	Acres
12N	33E	34	SW		NE		STOCK	
			SW		NW		STOCK	
			SE		NW		STOCK	
			NW		SE		STOCK	

11. Place of use in counties: CLARK

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:

NONE

14. Remarks:

15. Basis of Claim: BENEFICIAL USE

Water Right Number:

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 1

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): George W. Hittaker Date: 6/7/88

Date: _____

State of Idaho)
County of Clark) SS.

Subscribed and sworn (or affirmed) before me this 7 day
of June 19 88 Ernest Carlson
Notary Public

Seal

Residing at Blaho Falls
My Commission Expires 22 May 1994

28/27
33/34

T 12 N
R 33 E BM

27/26
34/35

GEORGE

WHITTAKER

C9
7161

33/34
41/3

34/35
31/2

NED

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

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

CIVIL CASE NUMBER: 39576

Ident. Number: A32-10022

Date Received: 6/07/1988

Receipt No: M 000065

Received By: EMC

NOTICE OF CLAIM TO A WATER RIGHT
ACQUIRED UNDER STATE LAW

1. Name: GEORGE WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

AND/OR

Name: FAY WHITTAKER 208-374-5436
Address: P.O. BOX 45
DUBOIS, ID 83423

2. Date of Priority: JUN 15, 1886

3. Source: MEDICINE LODGE CREEK Trib. to: SINKS

4. Point of Diversion:

Township	Range	Section	1/4 of	1/4 of	1/4 of	Lot	County
11N	33E	12	SE	NE			CLARK
	34E	7	SW	NW		2	CLARK
			NE	SW			CLARK
			NW	SW		3	CLARK
			SE	SW			CLARK
			SW	SE			CLARK

5. Description of diverting works:
STOCK DRINK DIRECTLY FROM STREAM.

6. Water is used for the following purposes:

Purpose	From	To	C.F.S	(or)	A.F.A.
STOCKWATER	01/01	12/31	0.020		

7. Total Quantity Appropriated is:
0.020 C.F.S. (and/or) A.F.A.

8. Total consumptive use is Acre Feet Per Annum.

9. Non-irrigation uses:
S/ 275 RANGE CATTLE
A32-10022

Page 1

Date: 06/07/88

10. Place of Use:

Township	Range	Section	1/4	of	1/4	Lot	Use	Acres
11N	33E	12	SE		NE		STOCK	
	34E	7	SW		NW	2	STOCK	
			NE		SW		STOCK	
			NW		SW	3	STOCK	
			SE		SW		STOCK	
			SW		SE		STOCK	

11. Place of use in counties: CLARK

12. Do you own the property listed above as place of use? YES

13. Other Water Rights Used:
A32-10019

14. Remarks:

15. Basis of Claim: BENEFICIAL USE
Water Right Number:

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do _____ do not X wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: 1

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s): George Whittaker Date: 6/7/88

Date: _____

State of Idaho)
County of Clark) SS.

Subscribed and sworn (or affirmed) before me this 7 day

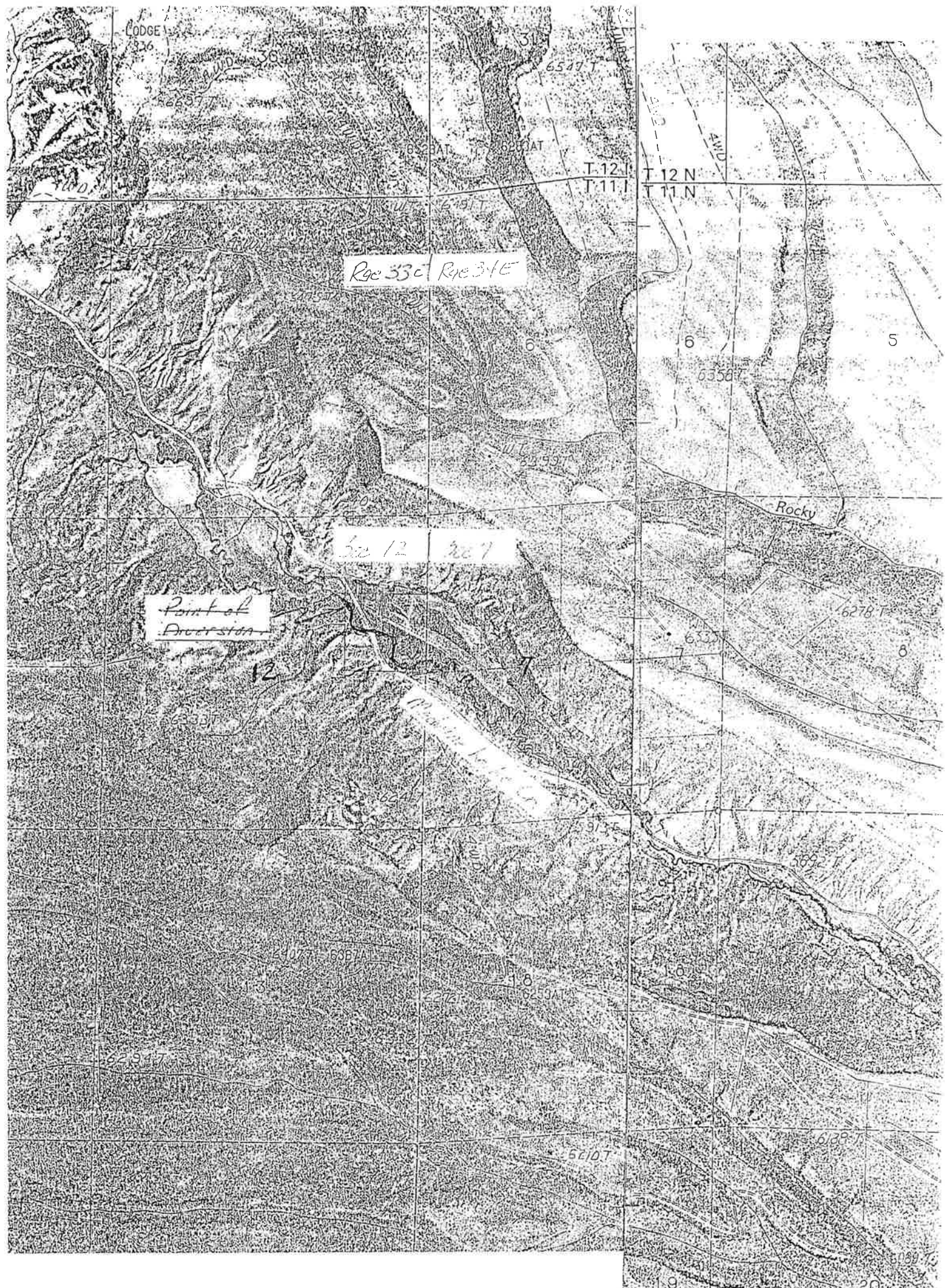
of June 19 88

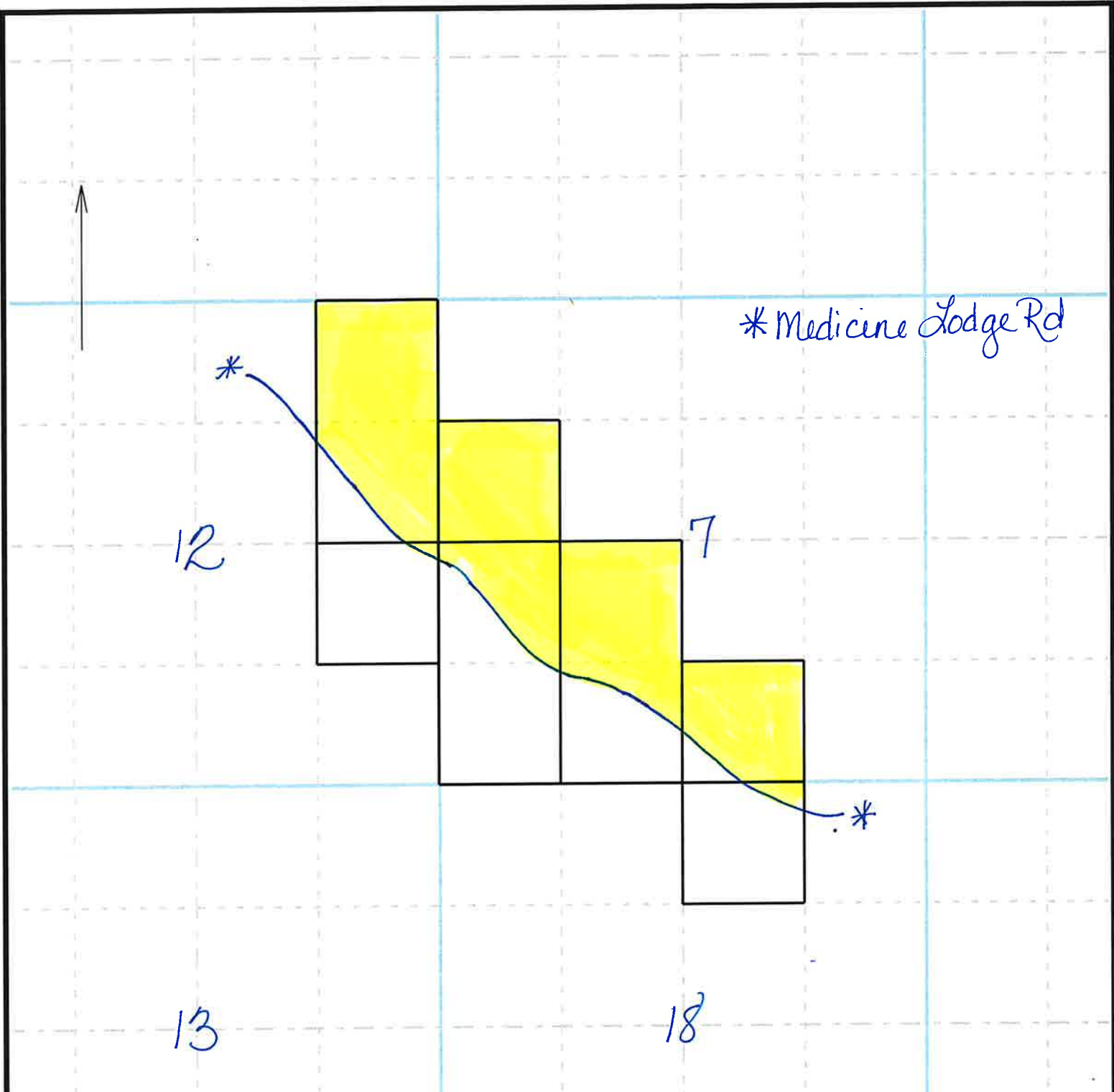
Ernest Carlson
Notary Public

Seal

Residing at Elko Falls

My Commission Expires 22 May 94





55127 George H. Whittaker Testamentary Family Trust
To The Edward T Zaback & Carol Jay Zaback
Revocable Living Trust

7/29/2026

Scale: 1 inch= 1500 feet

File

Tract 1: 80.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=7920 ft.
Tract 2: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 3: 80.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=7920 ft.
Tract 4: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 5: 80.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=7920 ft.
Tract 6: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 7: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.

Tract Data and Deed Calls

Tract 01: 80.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=7920 ft.
Tract 02: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 03: 80.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=7920 ft.
Tract 04: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 05: 80.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=7920 ft.
Tract 06: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 07: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.
Tract 07: 40.0000 Acres, Closure: n00.0000e 0.00 ft. (1/999999), Perimeter=5280 ft.

1: /ne,e,ne,12,11n,33e
2: s0w 2640.00
3: s90w 1320.00
4: n0e 2640.00
5: n90e 1320.00
6: @0
7: /ne,ne,se,12,11n,33e
8: s0w 1320.00
9: s90w 1320.00
10: n0e 1320.00
11: n90e 1320.00
12: @0
13: /ne,w,sw,7,11n,34e
14: s0w 2640.00
15: s90w 1320.00
16: n0e 2640.00
17: n90e 1320.00
18: @0
19: /ne,sw,nw,7,11n,34e
20: s0w 1320.00
21: s90w 1320.00
22: n0e 1320.00
23: n90e 1320.00
24: @0
25: /ne,e,sw,7,11n,34e
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27: s90w 1320.00
28: n0e 2640.00
29: n90e 1320.00
30: @0
31: /ne,sw,se,7,11n,34e
32: s0w 1320.00
33: s90w 1320.00
34: n0e 1320.00
35: n90e 1320.00
36: @0
37: /ne,nw,ne,18,11n,34e
38: s0w 1320.00
39: s90w 1320.00
40: n0e 1320.00
41: n90e 1320.00



IDAHO DEPARTMENT OF
WATER RESOURCES

Eastern Region • 900 N Skyline Drive, Suite A • Idaho Falls, ID 83402-1718

Phone: 208-525-7161 • Fax: 208-525-7177 • Email: easterninfo@idwr.idaho.gov • Web: idwr.idaho.gov

Governor Brad Little

Director Mathew Weaver

July 30, 2026

THE EDWARD T ZABACK AND CAROL FAY ZABACK REVOCABLE LIVING TRUST
131 PURGATORY RD
CAMPBELL HALL NY 10916-2618

Re: Change in Ownership for Water Right No(s): 32-10024, 32-10022, 32-10021, 32-10020
32-10019, 32-44

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.

Please Note: that Water Right 32-10024 is not appurtenant to your property. A proof report is attached for your review, therefore you are entitled to a \$25.00 Refund, it has been initiated and will arrive from the State Office in a couple of weeks.

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 208-525-7161.

Sincerely,

Misty Pettis
Office Specialist 2

Enclosure(s)
Cc: Water District 32C