

**McDevitt & Miller LLP**

Lawyers

RECEIVED

420 W. Bannock Street  
P.O. Box 2564-8370  
Boise, Idaho 83702

OCT 30 AM 9:46  
IDAHO PUBLIC  
UTILITIES COMMISSION

Chas. F. McDevitt  
Dean J. (Joe) Miller

(208) 343-7500  
(208) 336-6912 (Fax)

October 30, 2008

***Via Hand Delivery***

Jean Jewell, Secretary  
Idaho Public Utilities Commission  
472 W. Washington St.  
Boise, Idaho 83720

Re: United Water Idaho—City of Nampa

Dear Ms. Jewell:

This is to advise that the sale transaction by United Water Idaho to the City of Nampa of the Coventry, Belmont Heights and M & M service areas was fully concluded on October 28, 2008.

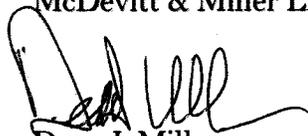
As required by Order No. 30651, I am transmitting herewith the closing documents associated with the sale.

Also enclosed is a proposed amendment to the Company's Certificate of Public Convenience and Necessity reflecting removal of the service areas. If the amendment appears appropriate, kindly return a file stamped copy to me.

Also enclosed are the final accounting entries for the sale proceeds.

Very Truly Yours,

McDevitt & Miller LLP



Dean J. Miller

DJM/hh  
Enclosures  
C: United Water Idaho  
Terry White, Nampa City Attorney

**McDevitt & Miller LLP**

Lawyers

420 W. Bannock Street  
P.O. Box 2564-83701  
Boise, Idaho 83702

(208) 343-7500  
(208) 336-6912 (Fax)

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as. F. McDevitt  
Dean J. (Joe) Miller

IDAHO PUBLIC  
UTILITIES COMMISSION

October 28, 2008

*VIA U.S MAIL*

Terry White, Esq.  
5700 E. Franklin Rd., Ste 200  
Nampa, ID 83687-7901

**RE: United Water Idaho and City of Nampa**

Dear Terry:

Enclosed please find the original recorded Warranty Deed and Title Insurance Policy issued by Stewart Title.

Very truly yours,

**McDevitt & Miller LLP**

  
Dean J. Miller

DJM/hh  
Enclosure  
cc: Greg Wyatt, United Water

# McDevitt & Miller LLP

Lawyers

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(208) 343-7500  
(208) 336-6912 (Fax)

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P.O. Box 2564-83701  
Boise, Idaho 83702

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IDAHO PUBLIC  
UTILITIES COMMISSION

Chas. F. McDevitt  
Dean J. (Joe) Miller

October 17, 2008

**VIA HAND DELIVERY**

Terry White, Esq.  
5700 E. Franklin Rd., Ste 200  
Nampa, ID 83687-7901

**RE: Closing Confirmation; Sale between United Water Idaho and City of Nampa**

Dear Terry:

This letter is intended to confirm the closing of the purchase and sale transaction between United Water Idaho Inc., and the City of Nampa regarding the M&M, Coventry and Belmont domestic water systems.

In conjunction therewith, United Water delivered to the City and the City hereby acknowledges receipt of:

- Executed Bill of Sale;
- Corporate Resolution of United Water approving the sale;
- Executed Warranty Deed (the Deed will be delivered by our office to Stewart Title for recording and issuance of final Title Insurance Policy both of which will thereafter be delivered to you);
- Assignment and Assumption Agreements; and
- Assignment of IDWR Permits;

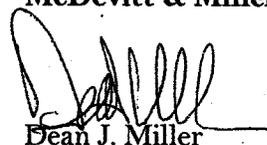
The City delivered to United Water, and United Water hereby acknowledges receipt of:

- Wire transfer to Mellon Bank in the amount of \$245,000;

If the foregoing is a correct summary of matters occurring today, kindly initial in the space provided below.

Very truly yours,

McDevitt & Miller LLP

  
Dean J. Miller

  
Approved, Terry White, Esq, City of Nampa

RECEIVED

BILL OF SALE

2008 OCT 30 AM 9:47

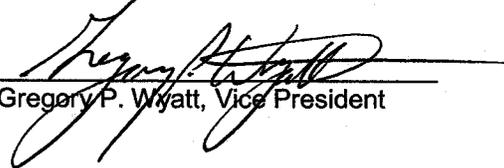
IDAHO PUBLIC  
UTILITIES COMMISSION

United Water Idaho Inc., an Idaho corporation, whose address is 8248 West Victory Road, Boise, Idaho 83709 ("Seller"), for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby sell, assign, transfer, and set over to City of Nampa, whose address is 411 3<sup>rd</sup> Street South, Nampa, Idaho 83651 ("Buyer"), the following property described on Exhibit A, attached hereto and made a part hereof (the "**Property**").

Seller hereby represents and warrants to Buyer that Seller is the absolute owner of the Property, that the Property is free and clear of liens, charges and encumbrances, that Seller shall defend the same from all claims whatsoever, and that Seller has full right, power and authority to sell said Property and to make this Bill of Sale; provided, however, Seller has neither made nor makes any warranties, whether expressed or implied, concerning the condition of the Property, and Buyer takes and receives the Property "**AS IS,**" "**WHERE IS,**" with "**ALL FAULTS.**"

IN WITNESS WHEREOF, Seller has signed this Bill of Sale this 17<sup>th</sup> day of OCTOBER, 2008

UNITED WATER IDAHO INC.,  
an Idaho corporation

By:   
Gregory P. Wyatt, Vice President

**EXHIBIT A (CORRECTED)  
TANGIBLE PROPERTY ITEMS**

**Distribution Systems:**

**Belmont Heights:**

- 1,913' - 12" PVC Water Main and associated control valves
- 9,543' - 8" PVC Water Main and associated control valves
- 609' - 6" PVC Water Main and associated control valves
- 86 - 1" Domestic Services
- 21 - Fire Hydrants with associated laterals and valves

**Lexington Meadows:**

- 4,155' - 12" PVC Water Main and associated control valves
- 26 - 1" Domestic Services
- 8 - Fire Hydrants with associated laterals and valves

**Coventry Place:**

- 4804' - 12" PVC Water Main and associated control valves
- 1,489' - 8" PVC Water Main and associated control valves
- 319' - 6" PVC Water Main and associated control valves
- 39' - 2" PVC Water Main and associated control valves
- 16 - 1" Domestic Services
- 3 - 2" Domestic Services
- 2- Fire services; 1-6" and 1-8"
- 6 - Fire Hydrants with associated laterals and valves

**M&M:**

- 1,195' - 4" PVC Water Main and associated control valves
- 465' - 3" PVC Water Main and associated control valves
- 500' - 2" PVC Water Main and associated control valves
- 24 - Domestic Services

**Brittania Heights (proposed):**

- 5,650' - 12" PVC Water Main and associated control valves
- 2,045' - 8" PVC Water Main and associated control valves
- 250' - 4" PVC Water Main and associated control valves
- 34 - 1" Domestic Services
- 7 - Fire Hydrants with associated laterals and valves

**Sources of Supply:**

**Belmont Heights:**

**Source of Supply# 1:**

- 1 - Supply Well, 12" - 425 gpm. rated capacity
- 1 - Pitless Well Unit (Baker Monitor)
- 1 - Submersible pump, with 40 HP Motor, ( Domestic) 5"-350 gpm rated capacity
- 1 - Variable Frequency Drive, Danfoss
- 1 - Tank, Sodium Hypochlorite, 110 gl. 38"x32"
- 1 - Pump, Electric Diaphragm, LMI, 1.0 GPH Hypochlorite
- 1 - Valve, PRV, 3"
- 1 - Meter, Magnetic Flow, Fisher & Porter, 3"
- Mechanical Piping
- Associated electrical equipment

Source of Supply#2:

- 1 – 16' x 32' Well House
- 1 – Generator, Power, Stationary, Katolight, 75 KW / Auxiliary power supply
- 1 – Supply Well, 14" – 800 gpm rated capacity
- 1 – Vertical Turbine Pump, with 150 HP Motor (Fire flow) 8"-1500 gpm rated capacity
- 1 – VFD Danfoss
- 1 – Tank, Sodium Hypochlorite, 110 gl. 38" x 22"
- 1 – Pump, Electric Diaphragm, LMI, 1.6 GPH Hypochlorite
- 1 – Valve, PRV, Pump Control, 6"
- 1 – Meter, Magnetic Flow, Fisher & Porter, 6"
- Mechanical Piping
- Associated electrical equipment

**Communication, Control, and Telemetry Equipment, specifically EXCLUDED**

- 1 – Interface Operator, RTU, Red Lion HM1085
- 1 – Brain RTU Opto22 Snap 3000 OPT1022
- 1 – Power Supply 12 Volt, DC, SEC, 02011-0797
- 1 – Power Supply 24 Volt, DC, Red Lion PS24085
- 1 – Power Supply RTU, 5 Volt DC, OPTO 22, Snap PS5-24DC OPT1024
- 1 – Rack, Snap I/O with associated I/O Modules OPTO 22
- 1 – Controller RTU, OPTO 22, LCSX Plus, OPT1023
- 1 – Radio, Remote Digital 900 MHz Alligator MPR1888A 1040333
- 1 – Antenna, Radio, Yagi, 900 MHz

Coventry Place:

Source of Supply:

- 1 – 16' x 32' Well House
- 1 – Generator, Power, Stationary, Katolight, 75 KW / Auxiliary power supply
- 1 – Supply Well, 18" – 1000 gpm rated capacity
- 1 – Submersible pump, with 15 HP Motor, (Domestic) 4"-250 gpm rated capacity
- 1 – Valve, PRV, 3"
- 1 – Meter, Magnetic Flow, Fisher & Porter, 4"
- 1 – Soft Start Unit (Baldor)
- 1 – Submersible Pump, with 125 HP Motor (Fire flow) 6"-1500 gpm rated capacity
- 1 – Valve, PRV, Pump Control, 6"
- 1 – Meter, Magnetic Flow, Fisher & Porter, 6"
- 1 – Soft Start Unit (Baldor)
- 1 – Tank, Sodium Hypochlorite, 45 gl. 36" x 24"
- 1 – Pump, Peristaltic G.H. Stenner 17 GPD Hypochlorite
- Mechanical Piping
- Associated electrical equipment

**Communication, Control, and Telemetry Equipment, specifically EXCLUDED**

- 1 – Interface Operator RTU, Red Lion, HMI085
- 1 – Brain RTU Opto22 Snap 3000 OPT1000
- 1 – Power Supply 12 Volt, DC, SECOTH454
- 1 – Power Supply 24Volt, DC, Red Lion, PS24085
- 1 – Power Supply RTU, 5Volt, DC, Opto 22 Snap PS5-24DC OPT2002
- 1 – Rack, Snap, I/O, with associated I/O Modules, OPTO 22

- 1 – Controller, RTU, OPTO 22, LCSX Plus, OPT1023
- 1 – Radio, Remote Digital, 900 MHz, Alligator MPR1888A, 940778
- 1 – Antenna, Radio, Yagi, 900 MHz

**M&M**

**Source of Supply:**

- 1 – 10' x 14' Well House
- 1 – Supply Well, 12" – 190 gpm rated capacity
- 1 – Submersible Pump, with 5 HP Motor, 2.5"- 75gpm rated Capacity
- 1 – Meter (McCROMETER) Propeller Flowmeter
- 6 – Pressure Tanks, Wellmate, 120 gl.
- Mechanical Piping
- Associated electrical equipment

**UNITED WATER IDAHO INC.**

**SECRETARY'S CERTIFICATE**

RECEIVED

2008 OCT 30 AM 9:47

IDAHO PUBLIC  
UTILITIES COMMISSION

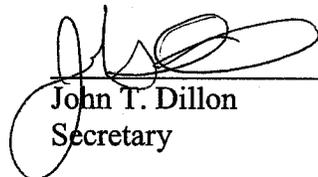
The undersigned, John T. Dillon, Secretary of United Water Idaho Inc. (the "Company"), hereby certifies that (i) the Company is duly qualified and existing and is in good standing in the State of Idaho, and (ii) the following resolutions were adopted by the Board of Directors of the company on April 9, 2008 and have not been modified or rescinded since their adoption and are in full force and effect as of the date hereof:

RESOLVED that Greg Wyatt, Vice President of the Company, is hereby authorized to sell three domestic water systems more commonly known as Belmont Heights, Coventry and M&M, located in the County of Canyon, State of Idaho, on behalf of the Company to the City of Nampa and to execute on behalf of the Company the Agreement for Purchase and Sale in such form as is attached hereto for a purchase price of \$245,000 and to take any and all actions and to execute and deliver any and all agreements, letters, certificates, documents or other writings that he may deem necessary, appropriate or desirable with respect thereto; and

BE IT FURTHER RESOLVED, that the officers of the Company are hereby authorized to execute in the name of and on behalf of the Company, and to deliver any and all deeds, bills of sale, agreements or assignments of any other collateral, indemnities, certificates, affidavits, notices, and other instruments, agreements or certificates of any kind or nature whatsoever, and to take from time-to-time any other actions which such officer or officers shall in their discretion determine to be necessary or appropriate to effect the transactions contemplated by any such document or instrument, whether upon the terms and conditions set forth in such documents or instruments or upon such other terms and conditions as such officer or officers shall in their discretion determine to be appropriate, and the execution and delivery of any document or instrument by such officer or officers shall constitute conclusive evidence that the terms and conditions contained in said documents or instruments have been determined to be appropriate by such officer or officers on behalf of the Company pursuant to this resolution; and

BE IT FURTHER RESOLVED, that any and all actions heretofore taken by any officer or officers of the Company to execute and deliver any of the agreements authorized by the foregoing resolutions, or to take any of the actions authorized by the foregoing resolutions are hereby approved, ratified and confirmed in all respects.

Witness my hand this 12<sup>th</sup> day of May 2008.

  
\_\_\_\_\_  
John T. Dillon  
Secretary

2008056173

RECORDED

2008 OCT 20 PM 3 56

WILLIAM H. HURST  
CANYON COUNTY RECORDER  
*William Hurst*

FOR RECORDING INFORMATION

REQUEST STEWART TITLE-NANPA

TYPE *WARRANTY DEED* FEE *6.00*

RECEIVED

After recording sent to: 47  
2008 OCT 30 AM 9:47  
United Water Idaho Inc  
P.O. Box 100420  
Boise, Idaho 83719-0420  
Attn: Greg Wyatt

7056094 BF

**WARRANTY DEED**

United Water Idaho Inc., an Idaho corporation, hereinafter referred to as "Grantor," for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, does hereby grant, bargain, sell, convey, and warrant unto the City of Nampa, an Idaho municipal corporation, hereinafter referred to as "Grantee," whose address is 411 3<sup>rd</sup> Street South, Nampa, Idaho 83651, the real property located in Canyon County, Idaho, more particularly described as follows, hereinafter referred to as the "Premises."

Coventry Place:

A parcel of land located in Canyon County, Idaho more particularly described as follows:

Lot 4, Block 1 of Coventry Place No. 1, as shown on the official plat thereof recorded in the records of Canyon County, Idaho in Book 24, page 42; subject to that certain Deed of Easement recorded in Canyon County, Idaho on July 23, 1990 as Instrument No. 9013483, including all ground water and ground water rights, pumps, buildings, sources of supply, and other improvements in connection with such groundwater and groundwater rights, and sources of supply; and excluding surface water and surface water rights, ditch and ditch rights, minerals and mineral rights, and irrigation equipment.

Belmont Heights:

A parcel of land located in the South 1/2 of Section 20, Township 2 North, Range 1 East, Boise Meridian, Canyon County, Idaho more particularly described as follows:

Lot 4, Block 1 of Belmont Heights Subdivision as recorded in the real property records of Canyon County, Idaho, Book 30, page 19, Instrument No. 200143935, including all ground water and ground water rights, pumps, buildings, sources of supply, and other improvements in connection with such groundwater and groundwater rights, and sources of supply; and excluding surface water and surface water rights, ditch and ditch rights, minerals and mineral rights, and irrigation equipment.

M&M:

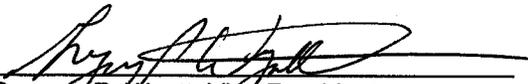
Well Lot No. 1 in Block 4, and Well Lot No. 2 in Block 1, of M&M Mountain View Acres located in the Southwest 1/4 of the Northwest 1/4 of Section 8, Township 2 North, Range 1 West, Boise Meridian and recorded in Book 11 of Plats at Page 13, records of Canyon County, Idaho, including all ground water and ground water rights, pumps, buildings, sources of supply, and other improvements in connection with such groundwater and groundwater rights, and sources of supply; and excluding surface water and surface water rights, ditch and ditch rights, minerals and mineral rights, and irrigation equipment.

**TO HAVE AND TO HOLD** the Premises, together with its tenements, hereditaments and appurtenances thereto belonging or in any way appertaining, the reversion and reversions, remainder and remainders, rents, issues and profits thereof, including, without limitation, all water and water rights, ditches and ditch rights, water storage rights, the right to ground water, middle rights, easements, and rights of way, unto Grantee and Grantee's heirs, successors and assigns

forever. And Grantor does hereby covenant to and with Grantee that Grantor is the owner in fee simple of the Premises; that the Premises are free from all liens, claims and encumbrances, and that Grantor shall warrant and defend the same from all claims whatsoever.

**IN WITNESS WHEREOF**, the undersigned have caused their names to be hereunto ascribed this 17<sup>th</sup> day of OCTOBER, 2008

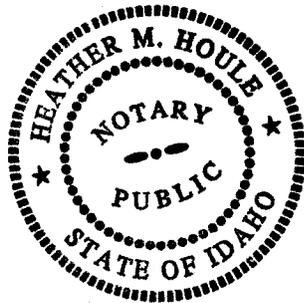
UNITED WATER IDAHO INC.,  
an Idaho corporation

By:   
Gregory P. Wyatt, Vice President

STATE OF IDAHO                    )  
  ) ss  
County of Ada                    )

On this 17<sup>th</sup> day of OCTOBER, 2008, before me, the undersigned notary public for the State of Idaho, personally appeared Gregory P. Wyatt, known or identified to me to be the Vice President of the Corporation that executed the instrument or the person who executed the instrument on behalf of said Corporation, and acknowledged to me that such Corporation executed the same

IN WITNESS WHEREOF, I have set my hand and seal that day and year first above written.



Heather Houle  
Notary Public for Idaho  
Residing at: Boise, ID  
Commission Exp.: 10/20/12

11/99

For Office Use Only  
\$25 filing fee \_\_\_\_\_  
Receipt # \_\_\_\_\_  
Date \_\_\_\_\_

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES  
**ASSIGNMENT OF PERMIT**

To change the ownership of a permit

I, UNITED WATER IDAHO Inc. hereby assign to CITY OF NAMPA  
of, 411 3RD STREET SOUTH, NAMPA, ID. 83651 (208)-468-5415  
(Full Address) (Phone)

All my right, title, and interest in and to Permit No. 63-31243  
appropriate the public waters of the State of Idaho.

OR (for partial assignments)

The following described portion of my right, title, and interest in and to for  
Permit No. \_\_\_\_\_ to appropriate the public waters of the State of Idaho.  
(Describe portion of the application for permit assigned, listing the number of acres in each 40 acre  
subdivision, point of diversion location, and amount of the water in cubic feet per second.)

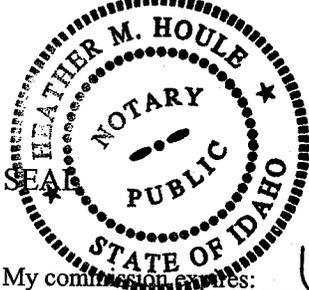
RECEIVED  
2008 OCT 30 AM 9:17  
IDAHO PUBLIC UTILITIES COMMISSION

Made this 17<sup>th</sup> day of OCTOBER, 2008.

[Signature]  
Permit Holder(s) VICE PRESIDENT - UNITED WATER IDAHO  
\_\_\_\_\_  
Permit Holder(s)

State of Idaho )  
County of ADA )ss

On this 17<sup>th</sup> day of October, 2008, personally appeared before me the signer(s) of the above  
instrument, who duly acknowledged to me that he (she) (they) executed the same.



Heather Houle  
Notary Public residing at  
Boise, ID

My commission expires: 6/30/12

State of Idaho  
Department of Water Resources  
**Permit to Appropriate Water**

NO. 63-31243

Priority: 05/14/2001

Maximum Diversion Rate: 2.60 CFS

This is to certify, that UNITED WATER IDAHO  
8248 W VICTORY RD  
PO BOX 7488  
BOISE ID 837071488

has applied for a permit to appropriate water from:

Source: GROUND WATER

and a permit is APPROVED for development of water as follows:

<u>BENEFICIAL USE</u>	<u>PERIOD OF USE</u>	<u>RATE OF DIVERSION</u>
MUNICIPAL	01/01 to 12/31	2.60 CFS

LOCATION OF POINT(S) OF DIVERSION:

GROUND WATER SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 20, Twp 03N, Rge 01W, B.M. CANYON County  
GROUND WATER SE $\frac{1}{4}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$  Sec. 20, Twp 03N, Rge 01W, B.M. CANYON County

CONDITIONS OF APPROVAL

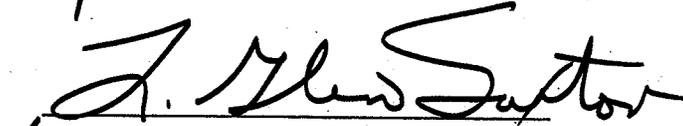
1. Proof of application of water to beneficial use shall be submitted on or before **October 1, 2006**.
2. Subject to all prior water rights.
3. Project construction shall commence within one year from the date of permit issuance and shall proceed diligently to completion unless it can be shown to the satisfaction of the Director of the Department of Water Resources that delays were due to circumstances over which permit holder had no control.
4. Right holder shall comply with the drilling permit requirements of Section 42-235, Idaho Code.
5. After specific notification by the Department, the right holder shall install a suitable measuring device or shall enter into an agreement with the Department to determine the amount of water diverted from power records and shall annually report the information to the Department.
6. The issuance of this right does not grant any right-of-way or easement across the land of another.
7. The right holder shall not provide water diverted under this right for the irrigation of land having appurtenant surface water rights as a primary source of irrigation water except when the surface water rights are not available for use. This condition applies to all land with appurtenant surface water rights, including land converted from irrigated agricultural use to other land uses but still requiring water to irrigate lawns and landscaping.
8. Points of diversion are located within Lot 4, Blk. 1, Belmont Heights Subdivision, Phase I.

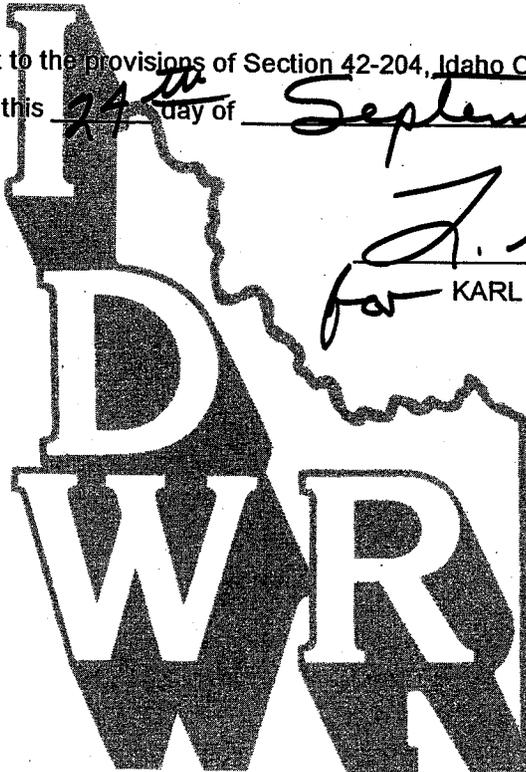
State of Idaho  
Department of Water Resources  
**Permit to Appropriate Water**

NO. 63-31243

9. Place of use within the service area of United Water Idaho as provided for under Idaho Law. Place of use generally described as the city limits of Boise and the surrounding area.
10. Initial place of use is located within Lots 5-28, 30-33, 35-51, Blk. 1, Belmont Heights Subdivision, Phase I and Phase II.
11. Water bearing zone to be appropriated is 375 to 475 feet.

This permit is issued pursuant to the provisions of Section 42-204, Idaho Code. Witness the signature of the Director, affixed at Boise, this 24<sup>th</sup> day of September, 2001.

  
for KARL J DREHER, Director



STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES

RECEIVED

REQUEST FOR EXTENSION OF TIME

AUG 17 2006  
DEPARTMENT OF WATER RESOURCES

TO PROVIDE ADDITIONAL TIME IN WHICH TO SUBMIT PROOF OF  
BENEFICIAL USE FOR A WATER RIGHT PERMIT

The Idaho Department of Water Resources will consider this form as a request that the permit holder(s) be granted an additional period of time under the provisions of Section 42-204, Idaho Code in which to complete development of a water right.

Permit No. 63-31243

Name(s) of Permit Holder: United Water Idaho Inc.

Mailing Address: 8248 W. Victory Rd. PO Box 19042, Boise ID 83719-0420

Date Proof is Due: October 1, 2006 Telephone No. (208) 362-7358

Describe what work has been completed toward the development of this water right:  
(This must be filled out! If no work has been completed, show "none".)

Two municipal supply wells have been completed, equipped, and connected to a distribution system that currently serves 80 United Water Idaho (UWID) customers in the Belmont Heights subdivision.

Costing \$ 400,000

The permit holder(s) has been unable to complete the remainder of the work for the following reasons:

Although this water right is currently utilized to supply UWID customers in a certified service area which includes Belmont Heights subdivision, this water system is still growing and an Extension of Time is needed in order to put the permitted amount to beneficial use.

Permit holder(s) request an extension to October 1, 2011.

FEE: \$50.00

Roger F. Pittus  
(Signature)\*

\*If other than permit holder, Power of Attorney must be supplied.

ACTION OF THE DEPARTMENT OF WATER RESOURCES

IT IS HEREBY ORDERED that the above request for extension of time be APPROVED and the time within which to submit proof of beneficial use is extended to October 1, 2011.

Signed this 4th day of October, 2006

Gary Spackman  
GARY SPACKMAN

11/99

For Office Use Only  
\$25 filing fee \_\_\_\_\_  
Receipt # \_\_\_\_\_  
Date \_\_\_\_\_

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES  
**ASSIGNMENT OF PERMIT**  
To change the ownership of a permit

I, UNITED WATER IDAHO INC., hereby assign to CITY OF NAMPA  
of, 411 3RD STREET SOUTH, NAMPA, ID. 83651 (208) 428-5415  
(Full Address) (Phone)

All my right, title, and interest in and to Permit No. 63-12506  
appropriate the public waters of the State of Idaho.

OR (for partial assignments)

The following described portion of my right, title, and interest in and to for  
Permit No. \_\_\_\_\_ to appropriate the public waters of the State of Idaho.  
(Describe portion of the application for permit assigned, listing the number of acres in each 40 acre  
subdivision, point of diversion location, and amount of the water in cubic feet per second.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

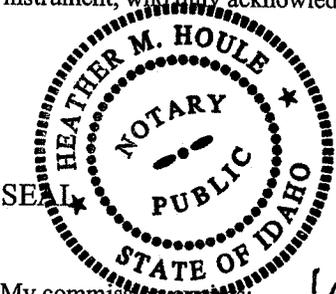
Made this 17<sup>TH</sup> day of OCTOBER, 20 08.

[Signature], VICE PRESIDENT UNITED WATER IDAHO  
Permit Holder(s)

Permit Holder(s)

State of Idaho )  
County of ADA )ss

On this 17<sup>TH</sup> day of October, 20 08, personally appeared before me the signer(s) of the above  
instrument, who duly acknowledged to me that he (she) (they) executed the same.



[Signature]  
Notary Public residing at  
Boise, ID

My commission expires: 6/20/12

RECEIVED  
OCT 30 AM 9:47  
IDAHO PUBLIC UTILITIES COMMISSION

State of Idaho  
Department of Water Resources

# Permit To Appropriate Water

NO. 63-12506

Proposed Priority: January 15, 1999      Maximum Diversion Rate:      3.50 CFS

This is to certify, that UNITED WATER IDAHO INC  
8248 W VICTORY RD  
BOISE ID 83709-7332

has applied for a permit to appropriate water from: GROUNDWATER

and a permit is APPROVED for development of water as follows:

<u>BENEFICIAL USE</u>	<u>PERIOD OF USE</u>	<u>RATE OF DIVERSION</u>
MUNICIPAL	01/01 to 12/31	3.50 CFS

LOCATION OF POINT(S) OF DIVERSION:      NWSE , Sec.10, Township 02N, Range 02W  
CANYON County

PLACE OF USE: See Remarks

### CONDITIONS OF APPROVAL AND REMARKS

1. Proof of construction of works and application of water to beneficial use shall be submitted on or before May 1, 2004.
2. Subject to all prior water rights.
3. Project construction shall commence within one year from the date of permit issuance and shall proceed diligently to completion unless it can be shown to the satisfaction of the Director of the Department of Water Resources that delays were due to circumstances over which permit holder had no control.
4. Right holder shall comply with the drilling permit requirements of Section 42-235, Idaho Code.
5. The right holder shall not provide water diverted under this right for the irrigation of land having appurtenant surface water rights as a primary source of irrigation water except when the surface water rights are not available for use. This condition applies to all land with appurtenant surface water rights, including land converted from irrigated agricultural use to other land uses but still requiring water to irrigate lawns and landscaping.
6. After specific notification by the department, the right holder shall install a suitable measuring device or shall enter into an agreement with the department to determine the amount of water diverted from power records and shall annually report the information to the department.
7. The issuance of this right does not grant any right-of-way or easement across the land of another.

MICROFILMED

JUN 09 1999

State of Idaho  
Department of Water Resources

# Permit To Appropriate Water

NO. 63-12506

CONDITIONS OF APPROVAL AND REMARKS

- 8. The Director retains jurisdiction to require the right holder to provide purchased or leased natural flow or stored water to offset depletion of Lower Snake River flows needed for salmon migration purposes. The amount of water required to be released into the Snake River or a tributary for this purpose will be determined by the Director based upon the reduction in flow caused by the use of water pursuant to this permit.
- 9. Two points of diversion are located within NWSE, S10, T02N, R02W.
- 10. Place of use is located within the service area of United Water Idaho, Inc.
- 11. Water bearing zone to be appropriated is from 380 to 480 feet.

This permit is issued pursuant to the provisions of Section 42-204, Idaho Code. Witness the signature of the Director, affixed at Boise, this

23 <sup>rd</sup> day of April, 1999.

*Karl J. Dreher*  
 Karl J. Dreher, Director

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JUN 09 1999

STATE OF IDAHO  
DEPARTMENT OF WATER RESOURCES

RECEIVED

REQUEST FOR EXTENSION OF TIME APR 02 2004

TO PROVIDE ADDITIONAL TIME IN WHICH TO SUBMIT PROOF OF  
BENEFICIAL USE FOR A WATER RIGHT PERMIT

Department of Water Resources

The Idaho Department of Water Resources will consider this form as a request that the permit holder(s) be granted an additional period of time under the provisions of Section 42-204, Idaho Code in which to complete development of a water right.

Permit No. 63-12506

Name(s) of Permit Holder: United Water Idaho Inc.

Mailing Address: 8248 W. Victory Rd. P.O. Box 190420, Boise, ID. 83719-0420

Date Proof is Due: May 1, 2004 Telephone No. (208) 362-7358

Describe what work has been completed toward the development of this water right:  
(This must be filled out! If no work has been completed, show "none".)

18" diameter well completed and equiped, distribution mainlines installed and customers are being served and provided fire-protection. Permit is for Coventry Place subdivision and future surrounding customers Costing \$ 300,000

The permit holder(s) has been unable to complete the remainder of the work for the following reasons:

Developer has not reached the 25-home limit for connections that will trigger a second well.

Permit holder(s) request an extension to May 1, 19 2009.

FEE: \$50.00

Roger P. Pittus - for United Water Idaho  
(Signature)\* Inc.

\*If other than permit holder, Power of Attorney must be supplied.

ACTION OF THE DEPARTMENT OF WATER RESOURCES

IT IS HEREBY ORDERED that the above request for extension of time be

APPROVED and the time within which to submit proof of beneficial use is extended to May 1, 2009.

Signed this 8th day of April, 19 2004.

Gary Spackman  
GARY SPACKMAN

## ASSIGNMENT AND ASSUMPTION OF AGREEMENTS

RECEIVED

THIS ASSIGNMENT AND ASSUMPTION OF AGREEMENTS is made by and among **UNITED WHATER IDAHO INC.**, an Idaho corporation (hereinafter referred to as "United Water" or "Assignor") and **THE CITY OF NAMPA**, an Idaho municipal corporation (hereinafter referred to as "Nampa" or "Assignee").

2008 OCT 30 AM 9:47  
IDAHO PUBLIC UTILITIES COMMISSION

### RECITALS

A. Contemporarily with the execution of this ASSIGNMENT AND ASSUMPTION OF AGREEMENTS, United Water and Nampa have executed that certain AGREEMENT FOR PURCHASE AND SALE (hereinafter referred to as the "Sale Agreement") whereby United Water has agreed to convey and Nampa has agreed to purchase the Domestic Water Systems described therein.

B. United Water has previously entered into two RESIDENTIAL OR MULTIPLE FAMILY HOUSING NON-CONTIGUOUS WATER SYSTEM AGREEMENTS ("Non-Contiguous Agreements"); one with Coventry Development, Inc. dated December 7, 1998, and one with Thueson Construction and Development dated August 1, 2002. United Water desires to assign and Nampa desires to assume United Water's obligations under the Non-Contiguous Agreements. United Water has also previously entered into five RESIDENTIAL, MULTIPLE FAMILY HOUSING, COMMERCIAL INDUSTRIAL OR MUNICIPAL DEVELOPMENT WATER MAIN EXTENSION AGREEMENTS; one with Nampa Charter School dated June 28, 2002 ("School Agreement"); one with Triple Crown Development, LLC dated October 4, 2003 ("Belmont 3 Agreement"); one with Lexington Meadows LLC dated March 14, 2006 ("Lexington Meadows Agreement"); one with Patriot Capital, LLC dated September 6, 2007 ("Brittania Agreement"); and one with Victory Charter School dated November 19, 2007 ("Victory Agreement"). United Water desires to assign and Nampa desires to assume United Water's obligations under the School Agreement, the Belmont 3 Agreement, the Lexington Meadows Agreement, the Brittania Agreement, and the Victory Agreement. The Non-Contiguous Agreements, the School Agreement, the Belmont 3 Agreement, the Lexington Meadows Agreement, the Brittania Agreement, and the Victory Agreement are all attached to the Sale Agreement as **Exhibit B**. The Agreements contained in Exhibit B are herein collectively referred to as "The Agreements."

### ASSIGNMENT AND ASSUMPTION

NOW, THEREFORE, in consideration of the foregoing recitals and of the terms, conditions and mutual covenants contained in the Sale Agreement:

#### 1. ASSIGNMENT

United Water hereby assigns, sells and sets over to Nampa all of its right title and interest in and to The Agreements.

**ASSIGNMENT AND ASSUMPTION OF AGREEMENTS**

**2. ASSUMPTION**

Nampa hereby assumes and covenants to perform all of the obligations of United Water under The Agreements and guarantees to hold United Water harmless from any claims or demands made under The Agreements arising after the date hereof.

**3. WARRANTY OF UNITED WATER**

United Water represents and warrants that it is not in breach of The Agreements that all payments required to be made as of the date hereof have been made.

IN WITNESS WHEREOF, the undersigned have executed this ASSIGNMENT AND ASSUMPTION OF AGREEMENTS as of the respective dates set forth below, effective as of OCTOBER 17, 2008.

ASSIGNOR:  
**UNITED WATER IDAHO INC.**  
An Idaho Corporation

By: [Signature]  
Title: Vice President  
Date: OCTOBER 17, 2008

ASSIGNEE:  
**CITY OF NAMPA**  
A Municipal Corporation

By: \_\_\_\_\_  
Title: \_\_\_\_\_  
Date: \_\_\_\_\_

EXCLUSION FROM  
CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 143  
FORTY-FOURTH AMENDED

Case No. UWI-W-08-02  
Order No. 30651  
Dated October 7, 2008

- 1) Coventry Place No. 1 Subdivision located in the Northwest 1/4 of the Southeast 1/4 of Section 10, Township 2 North, Range 2 West, Boise Meridian, and recorded in Book 24 of Plats at Page 42, records of Canyon County, Idaho;
- 2) Coventry Place No. 2 Subdivision located in the Northwest 1/4 of the Southeast 1/4 of Section 10, Township 2 North, Range 2 West, Boise Meridian, Canyon County, Idaho.

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EXCLUSION FROM  
CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 143  
FORTY-FOURTH AMENDED

Case No. UWI-W-08-02  
Order No. 30651  
Dated October 7, 2008

M & M Mountain View Acres located in the Southwest 1/4 of the Northwest 1/4 of  
Section 8, Township 2 North, Range 1 West, Boise Meridian and recorded in Book 11 at  
Page 13, records of Canyon County, Idaho.

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CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 143  
FORTY-FOURTH AMENDED

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IDAHO PUBLIC  
UTILITIES COMMISSION

Case No. UWI-W-08-02  
Order No. 30651  
Dated October 7, 2008

DESCRIPTION FOR  
BELMONT HEIGHTS SUBDIVISION

A parcel of land located in the South 1/2 of Section 20, Township 3 North, Range 1 West, Boise Meridian, Canyon County, Idaho more particularly described as follows:

Commencing at an aluminum cap monument marking the Southeast corner of said Section 20 from which a brass cap monument marking the South 1/4 corner of said Section 20 bears North 89°16'00" West, 2668.54 feet;

thence along the south boundary line of said Section 20 North 89°16'00" West, 1334.14 feet to a brass cap monument marking the East 1/16 corner of said Section 20, said point also being the REAL POINT OF BEGINNING;

thence continuing along said South boundary line North 89°16'00" West, 521.51 feet;

thence leaving said South boundary line North 20°52'49" West, 458.24 feet to a point on the centerline of the Ridenbaugh Canal;

thence along said centerline the following four courses:

North 80°27'24" West, 24.77 feet to the beginning of a curve to the left;

thence along said curve 281.06 feet, said curve having a radius of 250.00 feet, a central angle of 64°24'48" and a long chord of 266.49 feet which bears South 67°20'12" West to the point of tangency;

thence South 35°07'48" West, 46.81 feet;

thence South 11°53'53" West, 67.08 feet to the point of intersection of the centerline of the Ridenbaugh Canal and the centerline of the Dewey Lateral;

thence along the centerline of the Dewey Lateral the following courses:

North 75°20'08" West, 110.90 feet;

Attachment 32

thence North 45°12'02" West, 219.72 feet to the beginning of a curve to the right;

thence along said curve 100.41 feet, said curve having a radius of 400.00 feet, a central angle of 14°23'00" and a long chord of 100.15 feet which bears North 38°00'32" West to the point of tangency;

thence North 30°49'02" West, 42.53 feet to the beginning of a curve to the right;

thence along said curve 86.24 feet, said curve having a radius of 200.00 feet, a central angle of 24°42'24" and a long chord of 85.58 feet which bears North 18°27'50" West to the point of tangency;

thence North 06°06'38" West, 68.82 feet;

thence North 11°48'38" West, 280.50 feet;

thence North 33°10'50" West, 321.11 feet to the beginning of a curve to the left;

thence along said curve 111.69 feet, said curve having a radius of 250.00 feet, a central angle of 25°35'54" and a long chord of 110.77 feet which bears North 45°58'47" West to the point of tangency;

thence North 58°46'44" West, 102.20 feet to a point on the East-West centerline of the Southwest 1/4 of said Section 20;

thence leaving the centerline of the said Dewey lateral and along said East-West centerline South 89°11'18" East, 448.44 feet to the Center-South 1/16 corner of said Section 20;

thence along the North-South centerline of said Section 20 North 00°14'13" East, 863.30 feet;

thence leaving said North-South centerline South 79°04'56" East, 438.52 feet;

thence North 32°09'04" East, 200.00 feet;

thence North 00°23'04" East, 200.00 feet;

thence North 17°50'04" East, 91.00 feet;

thence North 16°52'56" West, 89.23 feet to a point on the East-West centerline of said Section 20;

thence along said East-West centerline South 89°06'56" East, 794.78 feet to the Center-East 1/16 corner of said Section 20;

thence along the North-South centerline of the Southeast 1/4 of said Section 20 South 00°12'39" West, 2656.50 feet to the REAL POINT OF BEGINNING, containing 71.94 acres more or less.

EXCLUSION FROM  
CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 143  
FORTY-FOURTH AMENDED

Case No. UWI-W-08-02  
Order No. 30651  
Dated October 7, 2008

LEXINGTON MEADOWS

A parcel of land situated in the West  $\frac{1}{2}$  of Section 20, T.3N., R.1W., B.M., Canyon County, Idaho, and more particularly described as follows:

Commencing at the Northeast Corner SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  (NW 1/16 Corner) of said Section 20; Thence along the North Line of the SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  of said Section 20, North 89°21'33" West, 224.60 feet to an iron pin, the POINT OF BEGINNING:

Thence leaving said North Line,

South 00°45'30" East, 562.23 feet to an iron pin; Thence,

South 27°09'05" East, 29.00 feet to an iron pin; Thence,

South 14°53'05" East, 309.70 feet to an iron pin; Thence

South 72°51'05" East, 129.60 feet to an iron pin on the East Line of the SW  $\frac{1}{4}$

NW  $\frac{1}{4}$  of said Section 20; Thence along said East Line,

South 00°01'55" West, 402.02 feet to the Southeast Corner SW  $\frac{1}{4}$  NW  $\frac{1}{4}$  (CW 1/16 Corner) of said Section 20; Thence leaving said East Line along the East Line of the NW  $\frac{1}{4}$  SW  $\frac{1}{4}$  of said Section 20,

South 00°00'22" East 318.71 feet to an iron pin; Thence leaving said East Line,

South 89°21'00" East, 484.63 feet to a point on the Centerline of the Rawson Canal;

Thence along the Centerline of said Rawson Canal,

South 27°02'26" East, 27.68 feet to a point; Thence continuing,

South 41°05'39" East, 304.27 feet to a point; Thence continuing,

South 51°51'43" East, 294.14 feet to a point; Thence continuing,

South 74°15'01" East, 387.46 feet to a point; Thence continuing,

South 44°59'19" East, 46.35 feet to a point on the East Line of the NE  $\frac{1}{4}$  SW  $\frac{1}{4}$  of said Section 20; Thence leaving said Centerline along said East Line,

South 00°00'00" West, 447.17 feet to the Southeast Corner NE  $\frac{1}{4}$  SW  $\frac{1}{4}$  (CS 1/16 Corner) of said Section 20, marked by an iron pin; Thence leaving said East Line along the South Line of the NE  $\frac{1}{4}$  SW  $\frac{1}{4}$  of said Section 20,

North 89°25'32" West, 453.51 feet to a point on the Centerline of the Dewey Lateral; Thence leaving said South Line along the Centerline of said Dewey Lateral,

North 58°18'29" West, 357.60 feet to a point; Thence continuing along a curve to the right having a radius of 225.00 feet, a central angle of 21°19'01", a length of 83.71 feet and a long chord that bears,

North 47°37'30" West, 83.23 feet to a point; Thence continuing,

North 36°58'00" West, 544.14 feet to a point; Thence continuing along a curve to the left having a radius of 870.00 feet, a central angle of 06°25'30", a length of 97.56 feet and a long chord that bears,

North 40°10'45" West, 97.51 feet to a point; Thence continuing,

Attachment 33

North 43°23'30" West, 255.06 feet to a point; Thence continuing along a curve to the right having a radius of 500.00 feet, a central angle of 26°58'07", a length of 235.35 feet and a long chord that bears,  
North 29°54'27" West, 233.18 feet to a point; Thence continuing,  
North 16°25'23" West, 131.82 feet to a point; Thence continuing,  
North 22°00'05" West, 80.48 feet to a point; Thence continuing along a curve to the left having a radius of 200.00 feet, a central angle of 43°17'30", a length of 151.12 feet and a long chord that bears,  
North 43°38'50" West, 147.55 feet to a point; Thence continuing,  
North 65°17'35" West, 67.89 feet to a point; Thence continuing along a curve to the right having a radius of 180.00 feet, a central angle of 35°30'18", a length of 111.54 feet and a long chord that bears,  
North 47°32'26" West, 109.77 feet to a point; Thence continuing,  
North 29°47'17" West, 44.34 feet to a point; Thence continuing along a curve to the right having a radius of 250.00 feet, a central angle of 41°08'02", a length of 179.49 feet and a long chord that bears,  
North 09°13'11" West, 175.66 feet to a point; Thence continuing,  
North 11°20'55" East, 140.84 feet to a point; Thence continuing along a curve to the left having a radius of 200.00 feet, a central angle of 46°20'00", a length of 161.73 feet and a long chord that bears,  
North 11°49'05" West, 157.36 feet to a point; Thence continuing,  
North 34°59'05" West, 168.93 feet to a point; Thence continuing along a curve to the right having a radius of 150.00 feet, a central angle of 41°17'24", a length 108.10 feet and a long chord that bears,  
North 14°20'23" West, 105.77 feet to a point; Thence continuing,  
North 06°18'19" East, 54.69 feet to a point; Thence continuing along a curve to the left having a radius of 110.00 feet, a central angle of 50°40'12", a length of 97.28 feet and a long chord that bears,  
North 19°01'47" West, 94.14 feet to a point; Thence continuing,  
North 44°21'53" West, 143.37 feet to a point; Thence continuing along a curve to the right having a radius of 300.00 feet, a central angle of 26°42'18", a length of 139.83 feet and a long chord that bears,  
North 31°00'44" West, 138.56 feet to a point; Thence continuing,  
North 17°39'35" West, 15.23 feet to a point on the North Line of the SW ¼ NW ¼ of said Section 20; Thence leaving said Centerline along said North Line,  
South 89°21'36" East, 633.42 feet to the POINT OF BEGINNING;

Said Parcel Contains 30.97 Acres, more or less.

EXCLUSION FROM  
CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 143  
FORTY-FOURTH AMENDED

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IDAHO PUBLIC  
UTILITIES COMMISSION  
Case No. 08-02  
Order No. 30651  
Dated October 7, 2008

BRITTANIA HEIGHTS II SUBDIVISION

A parcel of land located in the Southeast 1/4 of Section 29, T.3N., R.1W., B.M., Canyon County, Idaho, and being more particularly described as follows:

Beginning at the Southwest corner of the Southwest 1/4 of the Southeast 1/4 of said Section 29 (South 1/4), from which the Center 1/4 corner bears N 00°56'50" E, 2647.66 feet;

thence N 00°56'50" E along the West boundary of said Southwest 1/4 of the Southeast 1/4, also being the centerline of S. Dewey Lane for a distance of 1323.82 feet (formerly N 00°56'23" E);

thence S 88°42'49" E along the North boundary of said Southwest 1/4 of the Southeast 1/4 for a distance of 1338.56 feet to the Southwest corner of the Northeast 1/4 of the Southeast 1/4 of said Section 29;

thence N 00°53'18" E along the West boundary of said Northeast 1/4 of the Southeast 1/4 for a distance of 1325.21 feet (formerly N 00°52'47" E, 1325.15 feet) to the Northwest corner of said Northeast 1/4 of the Southeast 1/4;

thence S 88°46'15" E along the North boundary of said Northeast 1/4 of the Southeast 1/4 for a distance of 784.55 feet (formerly S 88°46'50" E);

thence S 00°49'31" W for a distance of 1326.01 feet to a point on the South boundary of said Northeast 1/4 of the Southeast 1/4;

thence N 88°42'49" W along said South boundary for a distance of 405.98 feet;

thence leaving said South boundary S 00°52'47" W for a distance of 1325.53 feet (formerly S 00°52'48" W, 1325.43 feet) to a point on the South boundary of said Section 29, also being the centerline of E. Amity Road;

thence N 88°39'24" W along said South boundary and centerline for a distance of 1720.18 feet to the point of beginning;

containing 70.92 acres of land, more or less.

Attachment 34

EXCLUSION FROM  
CERTIFICATE OF CONVENIENCE AND NECESSITY NO. 143  
FORTY-FOURTH AMENDED

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IDAHO PUBLIC  
UTILITY COMMISSION  
Case No. UTW 08-02  
Order No. 30651  
Dated October 7, 2008

NAMPA CHARTER SCHOOL

The legal description of a two hundred foot wide area for the proposed installation of local water services; being over and across parcels of land being more particularly described as follows:

An area generally being in portions of the South 1/2 of Section 10; and, portions of the North 1/2 of the North 1/2 of Section 15, all in Township 2 North, Range 2 West; Boise Meridian; Canyon County, Idaho;

Said area particularly being the one hundred foot (100.00') wide margin lying northerly of, and adjoining, the following described line:

Beginning at a point marking the East 1/16 Corner common to said Sections 10 and 15; said point also being on the centerline of the right-of-way of Lewis Lane;

thence, along the said section line common to Sections 10 and 15, also being the said centerline of Lewis Lane, N 89°13'44" W 640.00 feet to a point;

thence, said area continuing, but being two hundred feet wide with one hundred foot (100.00') wide margins centered along and respectively lying both northerly and southerly of, and adjoining, the following described line:

along the said section line common to Sections 10 and 15, also being the said centerline of Lewis Lane, N 89°13'44" W 683.68 feet to a point marking the Quarter Section Corner common to said Sections 10 and 15; also, being the intersection of the right-of-way centerlines of said Lewis Lane and Sunnyridge Road;

thence, said area continuing and being two-hundred feet wide with one hundred foot (100.00') wide margins centered along and respectively lying both easterly and westerly of, and adjoining, the following described line: leaving said centerline of Lewis Lane and running along the said centerline of Sunnyridge Road; also, being the north-south center of section line for said Section 10, N 0°11'21" E 1322.73 feet to a point marking the Center South 1/16 Corner of said Section 10;

thence, continuing along said center of section line and centerline of Sunnyridge Road, N 0°12'02" E 500.00 feet to a point in the centerline of Sunnyridge Road lying N 89°49'27" W 40.00 feet distant from the Real Point of Beginning of the Coventry Place No. 1 Subdivision, as recorded in Canyon County Instrument No. 9735984; Records of Canyon County, Idaho; being the terminus of said centerline of the herein described area.

ALSO, including all of the east 640.00 feet of the Northwest 1/4 of the Northeast 1/4 of said Section 15, Township 2 North, Range 2 West; Boise Meridian; Canyon County, Idaho.

Attachment 35

United Water Idaho

Journal Entry to Record Belmont, Coventry and M&M Systems Sale to City of Nampa  
Closing as of October 28, 2008

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2008 OCT 30 AM 9:48

IDAHO PUBLIC UTILITIES COMMISSION

<u>UNITED WATER IDAHO</u>	<u>Account Number</u>	<u>Debit</u>	<u>Credit</u>
<b>Advanced Plant-</b> Reverse original cost plant; book amount of advance liability; and accum depr on refunds			
Plant in Service	101-00		\$531,253
Advances for Construction	252-00	\$456,853	
Accumulated Depreciation of refunds	108-10	\$11,634	
Accumulated Depreciation of Company betterment	108-10		
Net Company Investment	101-00	\$62,766	
Sub-Total Advanced Plant		<b>\$531,253</b>	<b>\$531,253</b>
<b>Contributed Plant-</b> Reverse original cost plant; CIAC; and amortization of CIAC			
Plant in Service	101-00		\$1,234,200
Contributions in Aid of Construction	271-00	\$1,234,200	
Accumulated Depreciation	108-10	\$80,842	
Accumulated Amortization of CIAC	272-00		\$80,842
Sub-Total Contributed Plant		<b>\$1,315,042</b>	<b>\$1,315,042</b>
<b>Miscellaneous Plant &amp; Other:</b>			
PIS Meters, Auxiliary Power, and M&M Investment	101-00		\$140,389
Accumulated Depreciation	108-10	\$11,714	
Uranium Mitigation Study	107-00		\$54,847
Contributions in Aid of Construction	271-00	\$60,087	
Net Company Investment	101-00	\$123,436	
Sub-Total Miscellaneous Plant & Other		<b>\$195,236</b>	<b>\$195,236</b>
<b>Accounting of Proceeds:</b>			
Cash	131-00	\$245,000	
Total UWD Investment	101-00		\$186,202
Reimbursement of Legal & IPUC Filing Expenses	912-00		\$8,992
Gain on Sale	712-00		\$49,807
Sub-Total Accounting of Proceeds		<b>\$245,000</b>	<b>\$245,000</b>
<b>Grand Total Debits and Credits</b>		<b>\$2,286,531</b>	<b>\$2,286,531</b>