Paul J. Anderson, Esq.
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Counsel for Twin Lakes Enterprises, Inc.

UNITED STATES DISTRICT COURT

DISTRICT OF NEVADA

UNITED STATE OF AMERICA

Plaintiff,

WALKER RIVER PAIUTE TRIBE,

Plaintiff-Intervenor,

vs.

WALKER RIVER IRRIGATION DISTRICT, a corporation, et al.,

Defendants.

_____/

In Equity No.: C-125

Subfile No.: C-125-B

DISCLAIMER OF INTEREST IN WATER RIGHTS AND NOTICE OF RELATED INFORMATION AND DOCUMENTATION SUPPORTING DISCLAIMER

The undersigned counter-defendant in the above action hereby notifies the Court and the United States that the undersigned (or the entity on whose behalf the undersigned is acting) has no interest in any water rights within the categories set forth in Paragraph 3 of the *Case Management Order* (April 18, 2000) and, therefore, **disclaims all interest in this action**.

///

This disclaimer and notice shall be sent to the following two persons:

Jake Herb, Chief Deputy Clerk
United States District Court for the District of Nevada
400 South Virginia Street, Suite 301
Reno, NV 89501

And

Susan L. Schneider
United States Department of Justice
P. O. Box 756
Littleton, CO 80160

In addition, because the undersigned sold or otherwise conveyed ownership of all of the water rights that the undersigned (or the entity on whose behalf the undersigned is acting) once owned before the undersigned was served with a Waiver of Service and Notice in Lieu of Summons or by a Notice in Lieu of Summons, the undersigned provides the following additional information:

1. The name and address of the party or parties who sold or otherwise conveyed ownership:

(a) *See* attached Exhibit "A," Affidavit Regarding Real Property of Small Value filed in the Mono County Superior Court and dated March 2, 1994, transferring to Twin Lakes Enterprises, Inc., a Nevada corporation, Norman T. Annett's one-half (1/2) interest in the property described therein which is commonly referred to as Mono County APN 10-300-04;

(b) *See* attached Exhibit "B," Quitclaim Deed recorded in Mono County, California, on May 16, 1995, wherein Alpha Day Annett, a widow, quitclaimed to Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, as Co-Trustees under The Annett Family Trust Agreement (As Restated) dated May 21, 1991, as amended, all of her right, title, and

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interest (consisting of an undivided fifty percent (50%) interest in the real property described therein), which property is commonly referred to as Mono County APN 10-300-04; and

(c) *See* attached Exhibit "C," Grant Deed recorded in Mono County, California, on February 28, 1996, wherein Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, as Co-Trustees under The Annett Family Trust Agreement (As Restated) dated May 21, 1991, granted to Twin Lakes Enterprises, Inc., a Nevada corporation, the property commonly referred to as Mono County APN 10-300-04.

2. The name and address of each person or entity who acquired ownership:

As a result of the documents attached as Exhibits "A," "B" and "C," the real property described therein which is commonly referred to as Mono County APN 10-300-04 is now 100% owned by Twin Lakes Enterprises, Inc., a Nevada corporation, and no portion of the property is owned by the Estate of Alpha D. Annett or any other person or entity. The address of Twin Lakes Enterprises, Inc. is as follows:

Twin Lakes Enterprises, Inc.
P.O. Box 455
Bridgeport, California 93517

3. Attached to or included with this notice are copies of the following:

☒ Deeds - *See* Exhibits "B" and "C."

☐ Court Order

☒ Other Document - *See* Exhibit "A."

The change in ownership of the property was accomplished by these documents.

4. The undersigned acknowledges that any person or entity who files a Disclaimer of Interest in this matter is ultimately responsible for the accuracy of this filing. Consequently, the undersigned acknowledges that any person or entity who files a Disclaimer of Interest, but in

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fact, has water rights subject to this litigation, shall nevertheless be bound by the results of this litigation.

Dated this 26th day of January, 2009.

Maupin, Cox & LeGoy

By _____

Paul J. Anderson, Esq.
Nevada State Bar No. 709
Counsel for Twin Lakes Enterprises, Inc.

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RENO, NEVADA 89520
(775) 827-2000

CERTIFICATE OF SERVICE BY MAIL

I hereby certify that I am an employee of Maupin, Cox & LeGoy, Attorneys at law, and in such capacity and on the date indicated below, I caused to be deposited for mailing, from a point within the State of Nevada, a sealed envelope which had enclosed within a true and correct copy of the within document, which envelope had postage fully prepaid thereon, and was addressed as follows:

Jake Herb, Chief Deputy Clerk
United States District Court for the District of Nevada
400 South Virginia Street, Suite 301
Reno, NV 89501

Susan L. Schneider
United States Department of Justice
P. O. Box 756
Littleton, CO 80160

Dated this 26th day of January, 2009.

Linda Hubble

AUPIN, COX & LEGOY
ATTORNEYS AT LAW
P.O. BOX 30000
RENO, NEVADA 89520
(775) 827-2000

EXHIBIT 'A'

EXHIBIT 'A'

FILED

MAR 02 1994

RENN NOLAN
COUNTY CLERK, MONO COUNTY
BY

Ernest J. Maupin, Esq.
Walther, Key, Maupin, Oats,
Cox, Klaich & LeGoy
3500 Lakeside Court, Suite 200
P.O. Box 30,000
Reno, Nevada 89520
(702) 827-2000
Attorneys for Alpha Day Annett,
Norma Annett Costa, and
Alfred C. Annett, Co-Trustees

SUPERIOR COURT OF CALIFORNIA, COUNTY OF MONO
P.O. Box 537
Bridgeport, California 93517

RECORDED IN MONO COUNTY CALIFORNIA

94 MAR 23 AM 10:49

RENN NOLAN
COUNTY RECORDER
#50.00

Conformed Copy

In the Matter of the
Estate of Norman T. Annett, Deceased

Case No. 1508

AFFIDAVIT REGARDING REAL PROPERTY OF SMALL VALUE

($10,000.00 or Less)

1. The decedent's name was Norman T. Annett (the "Decedent"). The Decedent died on January 21, 1993.

2. The Decedent died at South Lyon Medical Center in the City of Yerington, County of Lyon, State of Nevada. The Decedent's residence at the date of death was in the town of Wellington, County of Lyon, State of Nevada.

3. At least six (6) months have elapsed since the date of death of the Decedent as shown in the certified copy of the Decedent's death certificate attached to this Affidavit.

4. The Decedent was not domiciled in the State of California at the time of his death. The Decedent died owning real property in the County of Mono, State of California.

5. Following is the legal description of the Decedent's real

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property claimed by the Declarants. Title to the real property is vested in the name "Twin Lake Enterprises," a sole proprietorship owned by the Decedent and his wife, Alpha Eugene Day Annett. The real property is Mono County Assessors' Parcel No. 10-300-04, the legal description of which is as follows:

> Lot 6 of Section 5, Township 3 North, Range 24 East, M.D.B. & M., County of Mono, State of California, according to the official plat thereof; excepting therefrom that portion of Lot 6 lying northwesterly of the southeasterly line of Twin Lakes Subdivision as per Map in Book 1, Page 27A, of Maps in the Office of the County Recorder of Mono County, California; and further excepting therefrom all portions previously conveyed by the Decedent and his wife, Alpha Day Annett, also known as Alpha Eugene Day Annett, and by their sole proprietorship, Twin Lake Enterprises.

The real property includes the following:

a. All public utility easements for water transmission and water pipelines, including all rights of ingress and egress for the repair and maintenance of the water pipelines, in the Twin Lakes Subdivision as shown on the Official Map thereof which is on file in the Office of the County Recorder of Mono County, California.

b. All water and water rights and ditch and ditch rights appurtenant to the real property, together with all other water rights used by the water company commonly known as Twin Lake Enterprises, a sole proprietorship owned by the Decedent and his wife.

c. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on January 9, 1956, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-01.

d. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on July 13, 1955, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service

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on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-02.

e. All other licenses and permits owned by the Decedent and his wife in connection with the ownership and operation of the water company commonly known as Twin Lake Enterprises, a sole proprietorship.

The Decedent's interest in the real property was an undivided one-half (1/2) community property interest.

6. The Declarants are Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, the successor Co-Trustees under The Annett Family Trust Agreement (As Restated) dated May 21, 1991. The Declarants are the residuary devisees of the Decedent's real property under article VI of the Decedent's Will dated May 21, 1991, one copy of which is attached. The Declarants are the successors of the Decedent (as defined in Probate Code Section 13006) and the successors to the Decedent's interest in the real property described in paragraph 5 above. Because the Declarants are the residuary devisees of the real property under the Decedent's Will, no other person has a superior right to the Decedent's property.

7. There was no guardian or conservator over the Decedent's estate at the date of the Decedent's death.

8. The gross value of all real property in the Decedent's estate located in California as shown by the inventory and appraisal, excluding the real property described in Section 13050 of the Probate Code, does not exceed $10,000.00.

9. An inventory and appraisal of the Decedent's real

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property in California is attached. The inventory and appraisal was made by a probate referee appointed for the County in which the real property is located, Mono County, California.

10. No proceeding is now being or has been conducted in California for the administration of the Decedent's estate.

11. Funeral expenses, expenses of last illness, and all known unsecured debts of the Decedent have been paid.

We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated this 17th day of November, 1993.

The Annett Family Trust

By Alpha Day Annett
Alpha Day Annett, Co-Trustee

By Norma Annett Costa
Norma Annett Costa, Co-Trustee

By Alfred C. Annett
Alfred C. Annett, Co-Trustee

STATE OF NEVADA)
) ss:
COUNTY OF WASHOE)

On this 17th day of November, 1993, personally appeared before me, a Notary Public, Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, the Co-Trustees of The Annett Family Trust, personally known (or proved) to me to be the persons whose names are subscribed to the foregoing Affidavit, and who acknowledged to me that they executed the foregoing Affidavit in their capacities and within their authority as Co-Trustees under The Annett Family Trust Agreement.

Kathy E. Mercado
Notary Public

KATHY E. MERCADO
Notary Public - State of Nevada
Appointment Recorded in Washoe County
MY APPOINTMENT EXPIRES JULY 8, 1996

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ATTORNEYS AT LAW
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RENO, NEVADA 89520

CLERK'S CERTIFICATE

I certify that the foregoing, including any attached notary acknowledgements and any attached legal description of the property (but excluding other attachments), is a true and correct copy of the original Affidavit on file in my office. (Certified copies of this Affidavit do not include the (1) death certificate, (2) will, or (3) inventory and appraisal. See Probate Code Section 13202.)

Dated this 2 day of March, 1994.

Renn Nolan, Clerk of the Court

By _____
Deputy Clerk

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KLAICH & LEGOY
ATTORNEYS AT LAW
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STATE OF NEVADA
DEPARTMENT OF HUMAN RESOURCES
DIVISION OF HEALTH
VITAL STATISTICS

STATE OF NEVADA — DEPARTMENT OF HUMAN RESOURCES
DIVISION OF HEALTH — SECTION OF VITAL STATISTICS

CERTIFICATE OF DEATH

TYPE OR PRINT IN PERMANENT BLACK INK

LOCAL FILE NUMBER — STATE FILE NUMBER

DECEDENT

1. DECEASED—NAME First: Norman Middle: Thomas Last: ANNETT
2. DATE OF DEATH (Month, Day, Year): January 21, 1993
3a. COUNTY OF DEATH: Lyon
3b. CITY, TOWN OR LOCATION OF DEATH: Yerington
3c. HOSPITAL OR OTHER INSTITUTION—Name (If not either, give street and number): South Lyon Medical Center
3e. If Hosp. or Inst. indicate DOA, OP, Emer., Rm, Inpatient (Specify): Inpatient
4. SEX: Male
5. RACE—(e.g., White, Black, American Indian, etc) (Specify): White
6. Was Decedent of Hispanic Origin? Specify ☐ yes ☒ no If yes, specify Mexican, Cuban, Puerto Rican, etc.
7a. AGE—Last Birthday (Years): 85
7b. UNDER 1 YEAR: MOS DAYS
7c. UNDER 1 DAY: HOURS MINS
8. DATE OF BIRTH (Mo., Day, Yr.): December 22, 190
9a. STATE OF BIRTH (If not U.S.A., name country): Nevada
9b. CITIZEN OF WHAT COUNTRY: U.S.A.
10. Decedent's Education—Specify highest grade completed: 16
11. MARRIED, NEVER MARRIED, WIDOWED, DIVORCED (Specify): Married
12. SURVIVING SPOUSE (If wife, give maiden name): Alpha Day
13. SOCIAL SECURITY NUMBER: 530-03-2206
14a. USUAL OCCUPATION (Give kind of Work Done During Most of Working Life, Even if Retired): Mining Engineer
14b. KIND OF BUSINESS OR INDUSTRY: Self-Employed-Mining Industry
15a. RESIDENCE—STATE: Nevada
15b. COUNTY: Lyon
15c. CITY, TOWN, OR LOCATION: Wellington
15d. STREET AND NUMBER: 679 Upper Colony rd.
15e. INSIDE CITY LIMITS (Specify Yes or No): No

IF DEATH OCCURRED IN INSTITUTION—SEE HANDBOOK REGARDING COMPLETION OF RESIDENCE ITEMS

PARENTS

16. FATHER—NAME First: Alfred Middle: Annett Last:
17. MOTHER—MAIDEN NAME First: Margaret Middle: Last: Corwin
18a. INFORMANT—NAME (Type or Print): Mrs. Alpha Annett
18b. MAILING ADDRESS (Street or R.F.D. No., City or Town, State, Zip): P.O. Box 198, Wellington, Nevada 89444

DISPOSITION

19a. BURIAL, CREMATION, REMOVAL, OTHER (Specify): Curial
19b. CEMETERY OR CREMATORY—NAME: Hillcrest Cemetery
19c. LOCATION—City or Town, State: Smith Valley, Nevada
20a. FUNERAL DIRECTOR—SIGNATURE (Or Person Acting as Such): [signature]
20b. FUNERAL DIRECTOR LICENSE NUMBER: 18
20c. NAME AND ADDRESS OF FACILITY: Freitas Funeral Home, Box 507, Yerington, NV 89447

CERTIFIER

To be Completed by CERTIFYING PHYSICIAN

21a. To the best of my knowledge, death occurred at the time, date and place and due to the cause(s) stated.
(Signature and Title) ➤ [signature]
21b. DATE SIGNED (Mo., Day, Yr.): 1-26-93
21c. HOUR OF DEATH: 1640
21d. NAME OF ATTENDING PHYSICIAN IF OTHER THAN CERTIFIER (Type or Print):

To be completed by Coroner

22a. 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.
(Signature and Title) ➤
22b. DATE SIGNED (Mo., Day, Yr.)
22c. HOUR OF DEATH
22d. PRONOUNCED DEAD (Mo., Day, Yr.) ON
22e. PRONOUNCED DEAD (Hour) AT

23a. NAME AND ADDRESS OF CERTIFIER (PHYSICIAN, ATTENDING PHYSICIAN, MEDICAL EXAMINER, OR CORONER) (Type or Print): Dr. Robin Titus, 405 South Main Street, Yerington, NV 89447
23b. LICENSE NUMBER: 4617

24a. REGISTRAR (Signature) ➤ [signature]
24b. DATE RECEIVED BY REGISTRAR (Mo., Day, Yr.): 1-26-93
24c. DEATH DUE TO COMMUNICABLE DISEASE: YES ☐ NO ☒

CAUSE OF DEATH

CONDITIONS IF ANY WHICH GAVE RISE TO IMMEDIATE CAUSE STATING THE UNDERLYING CAUSE LAST

25. IMMEDIATE CAUSE (ENTER ONLY ONE CAUSE PER LINE FOR (a), (b), AND (c).)

PART I
(a) Cardiopulmonary Arrest — Interval between onset and death: Minutes
DUE TO, OR AS A CONSEQUENCE OF:
(b) Carotid Occlusion lower Extent — Interval between onset and death: Weeks
DUE TO, OR AS A CONSEQUENCE OF:
(c) Atherosclerotic Vascular Dis — Interval between onset and death: Years

PART II
OTHER SIGNIFICANT CONDITIONS—Conditions contributing to death but not resulting in the underlying cause given in Part I.
26. AUTOPSY (Specify Yes or No): No
27. WAS CASE REFERRED TO CORONER (Specify Yes or No): No

28a. ACC., SUICIDE, HOM., UNDET., OR PENDING INVEST. (Specify)
28b. DATE OF INJURY (Mo., Day, Yr.)
28c. HOUR OF INJURY M
28d. DESCRIBE HOW INJURY OCCURRED
28e. INJURY AT WORK (Specify Yes or No)
28f. PLACE OF INJURY—At home, farm, street, factory, office building, etc. (Specify)
28g. LOCATION—STREET OR R.F.D. No. CITY OR TOWN STATE

No. 039834

This is to certify that the above is a true and correct copy of the certificate on file in this office.

STATE REGISTRAR [signature]

Date Issued: JAN 27 1993

Deputy Registrar

STATE OF NEVADA DEPARTMENT OF HUMAN RESOURCES

THE GREAT SEAL OF THE STATE OF NEVADA

WARNING: IT IS ILLEGAL TO ALTER OR COPY THIS DOCUMENT.

WILL
OF
NORMAN T. ANNETT

I, Norman T. Annett, a resident of Wellington, Lyon County, Nevada, declare that this is my Will.

I

REVOCATION OF PRIOR WILLS

I revoke all Wills and codicils that I have previously made.

II

FAMILY STATUS

I am married to Alpha Eugene Day Annett, and all references in this Will to "my wife" are to her. I have two (2) children now living whose names and dates of birth are as follows:

Norma Jeanne Annett Costa
Alfred C. Annett

III

CONFIRMATION OF COMMUNITY PROPERTY

I confirm to my wife her interest in our community property. I intend by this Will to dispose of all my separate property and of my one-half (1/2) interest in our community property.

IV

DISPOSITION OF PERSONAL EFFECTS

I intend from time to time to sign a written statement or list to dispose of all of my jewelry, clothing, household furniture and furnishings, personal automobiles, and other tangible articles of a personal nature, 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 the property. To the extent that any such property is not disposed of by a separate written statement or list, I give the property to my wife, if she survives me for thirty (30) days, and if my wife does not survive me for thirty (30) days, to my children who survive me for that period in equal shares as my children agree, or as my Executor, in my Executor's discretion, shall determine if my children do not agree. If my children are unable to agree upon the division of the property to be distributed pursuant to this paragraph, then my Executor may, in my Executor's discretion, either (1) sell all or any portion of the property and distribute the proceeds in equal shares, or (2) determine the method of distribution by lot or any other equitable method selected by my Executor.

N.T.A.
N.T.A.

V

POWERS OF APPOINTMENT

I refrain from exercising any testamentary power of appointment that I may have at the time of my death.

VI

DISPOSITION OF RESIDUE

I give the residue of my estate as follows:

A. POUROVER PROVISION. I give the residue of my estate to my wife and my two (2) children, Norma Jeanne Annett Costa and Alfred C. Annett, as successor Co-Trustees of that trust designated as The Annett Family Trust, established July 3, 1981, as restated earlier this day, of which my wife and I are the Grantors and Co-Trustees and my wife and children are the successor Co-Trustees, or to any other successor Co-Trustees named or appointed pursuant to the terms of the Trust Agreement, and I direct that the residue of my estate shall be added to, administered, and distributed as a part of that trust, according to the terms of The Annett Family Trust Agreement (As Restated) and any amendments made to it prior to my death. It is my intent, if it be permissible, not to create a separate trust by this Will nor to subject The Annett Family Trust, nor the property added to it by this paragraph A., to the jurisdiction of the Probate Court.

B. INCORPORATION OF TRUST AGREEMENT BY REFERENCE. If the disposition in paragraph A. of this article VI is not operative or is invalid for any reason, or if the trust referred to in paragraph A. of this article VI fails or has been revoked, then I hereby incorporate by reference the terms of The Annett Family Trust Agreement (As Restated) as executed earlier this day, without giving effect to any amendment made subsequently, and I give the residue of my estate to the Co-Trustees or successor Co-Trustees named in the Trust Agreement, to be held, administered, and distributed as provided in the Trust Agreement.

VII

APPORTIONMENT OF DEATH TAXES

I direct that all federal, state, and foreign estate, inheritance, death, or other transfer taxes (including any excise tax payable under Section 4980A of the Internal Revenue Code of 1986, as amended, or any corresponding or substitute provision applicable to my estate) (hereafter referred to collectively as "death taxes") that may by reason of my death be attributable to any transfers of property under this Will or otherwise that qualify for the federal estate tax marital deduction, together with any death taxes that may by reason of my death be attributable to the trust estate of The Annett Family Trust, established July 3, 1981, as restated earlier this day, shall be paid by the Trustee of that trust as provided in The Annett Family Trust Agreement (As Restated). I direct that all death taxes that may by reason of my death be attributable to my probate estate or any portion of it

N.T.A.

(other than any portion thereof which qualifies for the federal estate tax marital deduction, the death taxes attributable to which are to be paid in the manner specified in The Annett Family Trust Agreement (As Restated)) shall be paid by my Executor out of the residue of my estate disposed of by this Will, without adjustment among the residuary beneficiaries, and shall not be charged against or collected from any beneficiary of my probate estate. I direct that all death taxes that may by reason of my death be attributable to any property or transfers of property outside my probate estate, other than the trust estate of The Annett Family Trust and any other transfers which qualify for the federal estate tax marital deduction, shall, in the case of an inheritance tax, be paid by the person upon whom or from the property upon which the inheritance tax is specifically imposed, and, in the case of an estate, death, or other transfer tax (including generation-skipping transfer taxes) shall be apportioned in accordance with applicable federal and state law. If there is no applicable federal or state law governing the apportionment of the death taxes, then the death taxes shall be apportioned in accordance with principles similar to those of the Federal Estate Tax Apportionment Act as in effect in the State of Nevada on the date of my death.

VIII

EXECUTOR PROVISIONS

A. NOMINATION OF EXECUTOR. I nominate my wife and my two children, Norma Jeanne Annett Costa and Alfred C. Annett, as Co-Executors of this Will. If any one (1) or more of the three (3) named individuals shall for any reason fail to qualify or cease to act as Co-Executors, then I nominate the following individuals in the following order of priority to fill the vacancies:

1. Melvin Linn of San Jose, California.

2. Ernest J. Maupin III of Reno, Nevada.

3. Peter D. Laxalt of Vienna, Virginia.

The term "my Executor" as used in this Will shall include any personal representative of my estate. I request that no bond be required of any Executor named in this Will.

B. POWERS OF EXECUTOR.

1. I authorize my Executor to sell, with or without notice, at either public or private sale, and to lease any property belonging to my estate, subject only to such confirmation of court as may be required by law.

2. I further authorize my Executor either to continue the operation of any business belonging to my estate for such time and in such manner as my Executor may consider advisable and for the best interests of my estate, or to sell or liquidate the business at such time and on such terms as my Executor may consider advisable and for the best interests of my estate. Any such operation, sale, or liquidation by my Executor, in good faith,

N.T.A.

shall be at the risk of my estate and without liability on the part of my Executor for any resulting losses.

3. I further authorize my Executor to borrow money, including money from the trust designated as The Annett Family Trust, established July 3, 1981, as restated earlier this day, and from any other source, and to encumber the property of my estate by mortgage, deed of trust, pledge, or otherwise, as my Executor may consider advisable and in the best interests of my estate.

4. My Executor shall have absolute discretion, but shall not be required, to make adjustments in the rights of any beneficiaries, or among the principal and income accounts, to compensate for the consequences of any tax decision or election, or of any investment or administrative decision, that my Executor believes has had the effect, directly or indirectly, of preferring one beneficiary or group of beneficiaries over others. In determining the federal estate and income tax liabilities of my estate, my Executor shall have discretion to select the valuation date and to determine whether any or all of the allowable administration expenses in my estate shall be used as federal estate tax deductions or as federal income tax deductions.

5. I authorize my Executor, in my Executor's discretion, to disclaim, in whole or in part, any property transferred to me or for my benefit pursuant to gift, devise, bequest, intestate succession, or otherwise. Any such disclaimer shall be made by my Executor by a written and acknowledged instrument within nine (9) months after the date on which the property is transferred or the date on which the interest in the property is created for my benefit.

6. In exercising the power to allocate my generation-skipping tax exemption under Section 2631(a) of the Internal Revenue Code of 1986, as amended, or a counterpart exemption under any applicable state law, my Executor shall have the power to include in or exclude from that allocation any property of which I am the transferor for generation-skipping purposes, including property transferred prior to my death. These decisions may be based on transfers, gift tax returns, and other information known to the Executor, with no requirement that allocations benefit the various transferees or beneficiaries equally, proportionately, or in any other particular manner.

IX

DEFINITIONS AND OPERATIVE RULES

A. INCONTESTABILITY. If any beneficiary under this Will in any manner, directly or indirectly, contests or attacks this Will or any of its provisions, then 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.

B. NO WILL CONTRACT. I have not entered into either a contract to make wills or a contract not to revoke wills.

N.T.A.
N.T.A.

C. GENDER AND NUMBER. As used in this Will, the masculine, feminine, or neuter gender, and the singular or plural number, shall each be considered to include the others whenever the context so indicates.

I subscribe my name to this Will this 21 day of May, 1991.

Norman T. Annett
Norman T. Annett

On the date last above written, Norman T. Annett declared to us, the undersigned, that the foregoing instrument, consisting of five (5) pages, including the page signed by us as witnesses, was his Will and requested us to act as witnesses to it. He thereupon signed the Will in our presence, both of us being present at the same time. We now, at his request, in his presence, and in the presence of each other, subscribe our names as witnesses.

[illegible] residing at 215 Tacoma
Carson City, Nv 89702

Virginia D. Kellermeyer residing at 1725 Davis Lane
Reno, NV 89511

STATE OF NEVADA)
) ss.
COUNTY OF WASHOE)

[illegible] and Virginia D Kellermeyer being duly sworn, hereby declare the following:

They witnessed the execution of the foregoing Will of Norman T. Annett. Norman T. Annett subscribed the Will and declared the same to be his Will in their presence. They thereafter subscribed the same as witnesses at his request, in his presence, and in the presence of each other. At the time of the execution of the Will, Norman T. Annett appeared to them to be of full age and of sound mind and memory. They make this affidavit at the request of Norman T. Annett, and they hereby swear under penalties of perjury that the statements made in this affidavit are true.

[illegible]
Virginia D. Kellermeyer

Subscribed and Sworn to before me

this 21st day of May, 1991.

Kathy E. Mercado

Notary Public

KATHY E. MERCADO
Notary Public - State of Nevada
Appointment Recorded In Washoe County
MY APPOINTMENT EXPIRES MAY 25, 1992

N.T.A.

N.T.A.

Ernest J. Maupin, Esq.
Walther, Key, Maupin, Oats,
Cox, Klaich & LeGoy
3500 Lakeside Court, Suite 200
P.O. Box 30,000
Reno, Nevada 89520
(702) 827-2000
Attorneys for Alpha Day Annett,
Norma Annett Costa, and
Alfred C. Annett, Co-Trustees

SUPERIOR COURT OF CALIFORNIA, COUNTY OF MONO
P.O. Box 537
Bridgeport, California 93517

In the Matter of the
Estate of Norman T. Annett, Deceased

Case No. 1508

INVENTORY AND APPRAISEMENT

X	Complete	X	Final
	Partial No.		Supplemental
	Reappraisement		

APPRAISALS

1. This Inventory and Appraisement is filed in connection with the Affidavit Regarding Real Property of Small Value procedure specified in California Probate Code Sections 13,200 et. seq. Accordingly, there is no property which requires an appraisal by the personal representative pursuant to California Probate Code Section 8901.

2. The total appraisal by the Probate Referee, as identified in attachment 1 hereto, is Two Thousand Dollars ($2,000.00).

DECLARATION OF REPRESENTATIVE

3. Attachment 1 contains a true statement of the entire estate that has come to our knowledge or possession that is located within the State of California.

We declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated this 17th day of November, 1993.

The Annett Family Trust

By _____
Alpha Day Annett, Co-Trustee

By _____
Norma Annett Costa, Co-Trustee

By _____
Alfred C. Annett, Co-Trustee

STATEMENT REGARDING BOND

4. Bond is waived.

Date: November 17, 1993

_____
Ernest J. Maupin, Esq.

DECLARATION OF PROBATE REFEREE

5. I have truly, honestly, and impartially appraised to the best of my ability each item set forth in attachment 1.

6. A true account of my commission and expenses actually and necessarily incurred pursuant to my appointment is

Statutory commission: $ 75.00

Expenses (specify): $ Ø

Total: $ 75.00

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

Date: 2.17.94

_____
Signature of Referee
MIKE WRIGHT

WALTHER, KEY
MAUPIN, OATS, COX
KLAICH & LEGOY
ATTORNEYS AT LAW
P.O. BOX 30000
RENO, NEVADA 89520

IN THE MATTER OF THE ESTATE OF NORMAN T. ANNETT, DECEASED

ATTACHMENT 1

Description	Appraised Value
1. Decedent's undivided one-half (1/2) community property interest in the real property in Mono County, California, Assessors' Parcel No. 10-300-04, the legal description of which is as follows:	$2,000.00

Lot 6 of Section 5, Township 3 North, Range 24 East, M.D.B. & M., County of Mono, State of California, according to the official plat thereof; excepting therefrom that portion of Lot 6 lying northwesterly of the southeasterly line of Twin Lakes Subdivision as per Map in Book 1, Page 27A, of Maps in the Office of the County Recorder of Mono County, California; and further excepting therefrom all portions previously conveyed by the Decedent and his wife, Alpha Day Annett, also known as Alpha Eugene Day Annett, and by their sole proprietorship, Twin Lake Enterprises.

The real property includes the following:

a. All public utility easements for water transmission and water pipelines, including all rights of ingress and egress for the repair and maintenance of the water pipelines, in the Twin Lakes Subdivision as shown on the Official Map thereof which is on file in the Office of the County Recorder of Mono County, California.

b. All water and water rights and ditch and ditch rights appurtenant to the real property, together with all other water rights used by the water company commonly known as Twin Lake Enterprises, a sole proprietorship owned by the Decedent and his wife.

c. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on January 9, 1956, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-01.

WALTHER, KEY
MAUPIN, OATS, COX
KLAICH & LEGOY
ATTORNEYS AT LAW
P.O. BOX 30000
RENO, NEVADA 89520

d. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on July 13, 1955, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-02.

e. All other licenses and permits owned by the Decedent and his wife in connection with the ownership and operation of the water company commonly known as Twin Lake Enterprises, a sole proprietorship.

The foregoing instrument is a full, true and correct copy of the original on file in this office.

Attest Mar. 11, 1974

RENN NOLAN, County Clerk and Clerk of the Superior Court of the State of California, in and for the County of Mono.

By Cindy Hepell Deputy

WALTHER, KEY
MAUPIN, OATS, COX
KLAICH & LEGOY
ATTORNEYS AT LAW
P.O. BOX 30000
RENO, NEVADA 89520

EXHIBIT 'B'

EXHIBIT 'B'

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RECORDED IN MONO COUNTY CALIFORNIA

95 MAY 16 AM 10: 17

RENN NOLAN COUNTY RECORDER

FEE: $8.00

Conformed Copy

After recordation, return Quitclaim Deed and mail future property tax statements to the following address:
Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, Co-Trustees
The Annett Family Trust
P. O. Box 198
Wellington, Nevada 89444

DOCUMENTARY TRANSFER TAX $ -0-
EXEMPTION (R&T CODE) 11911
EXPLANATION Transfer without consideration to a trust.
Signature of Declarant or Agent determining tax

QUITCLAIM DEED

Without consideration, Alpha Eugene Day Annett, also known as Alpha Day Annett, a widow, hereby quitclaims to Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, as Co-Trustees under The Annett Family Trust Agreement (As Restated) dated May 21, 1991, as amended, all of her right, title, and interest (consisting of an undivided fifty percent (50%) interest) in the real property situated in Mono County, California, described as follows:

Lot 6 of Section 5, Township 3 North, Range 24 East, M.D.B.&M., County of Mono, State of California, according to the official plat thereof; excepting therefrom that portion of Lot 6 lying northwesterly of the southeasterly line of Twin Lakes Subdivision as per Map in Book 1, Page 27A, of Maps in the Office of the County Recorder of Mono County, California; and further excepting therefrom all portions previously conveyed by Norman T. Annett and Alpha Eugene Day Annett, also known as Alpha Day Annett, husband and wife, and by their sole proprietorship, Twin Lake Enterprises.

The real property includes the following:

a. All public utility easements for water transmission and water pipelines, including all rights of ingress and egress for the repair and maintenance of the water pipelines, in the Twin Lakes Subdivision as shown on the Official Map thereof which is on file in the Office of the County Recorder of Mono County, California.

b. All water and water rights and ditch and ditch rights appurtenant to the real property, together with all other water rights used by the water company commonly known as Twin Lake Enterprises, a sole proprietorship.

APN 10-300-04

MAIL FUTURE PROPERTY TAX STATEMENTS TO THE RETURN ADDRESS SHOWN ABOVE

WALTHER, KEY, MAUPIN, OATS, COX, KLAICH & LEGOY, ATTORNEYS AT LAW, RENO, NEVADA

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c. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on January 9, 1956, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-01.

d. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on July 13, 1955, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-02.

e. All other licenses and permits owned by the grantor in connection with the ownership and operation of the water company commonly known as Twin Lake Enterprises, a sole proprietorship.

This conveyance includes all water and water rights, ditch and ditch rights, and minerals and mineral rights appurtenant to the real property.

Dated this 4th day of May, 1995.

Alpha Eugene Day Annett
Alpha Eugene Day Annett,
also known as Alpha Day Annett

STATE OF NEVADA)
) ss.
COUNTY OF Washoe)

On this 4th day of May, 1995, before me, KATHY E. MERCADO, a Notary Public, personally appeared Alpha Eugene Day Annett, also known as Alpha Day Annett, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the foregoing Quitclaim Deed, who acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the Quitclaim Deed she executed it.

KATHY E. MERCADO
Notary Public - State of Nevada
Appointment Recorded in Washoe County
MY APPOINTMENT EXPIRES JULY 8, 1996

Kathy E. Mercado
Notary Public

WALTHER, KEY, MAUPIN, OATS, COX, KLAICH & LEGOY, ATTORNEYS AT LAW, RENO, NEVADA

EXHIBIT 'C'

EXHIBIT 'C'

RECORDED IN MONO COUNTY CALIFORNIA

96 FEB 28 PM 12:45

RENN NOLAN COUNTY RECORDER

#11.00

After recording, return Grant Deed and mail future property tax statements to the following address:
Twin Lakes Enterprises, Inc.
P. O. Box 445
Bridgeport, California 93517

GRANT DEED

For value received, Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, as Co-Trustees under The Annett Family Trust Agreement (As Restated) dated May 21, 1991, hereby grant to Twin Lakes Enterprises, Inc., a Nevada corporation, the real property situated in the unincorporated area of Mono County, California, described as follows:

Lot 6 of Section [illegible], Township 3 North, Range 24 East, M.D.B.&M., County [illegible] Mono, State of California, according to the official plat thereof; excepting therefrom that portion of Lot 6 lying northwesterly of the southeasterly line of Twin Lakes Subdivision as per Map in Book 1, Page 27A, of Maps in the Office of the County Recorder of Mono County, California; and further excepting therefrom all portions previously conveyed by Norman T. Annett and Alpha Eugene Day Annett, also known as Alpha Day Annett, husband and wife, and by their sole proprietorship, Twin Lake Enterprises.

The real property includes the following:

a. All public utility easements for water transmission and water pipelines, including all rights of ingress and egress for the repair and maintenance of the water pipelines, in the Twin Lakes Subdivision as shown on the Official Map thereof which is on file in the Office of the County Recorder of Mono County, California.

b. All water and water rights and ditch and ditch rights appurtenant to the real property, together with all other water rights used by the water company commonly known as Twin Lake Enterprises, a sole proprietorship.

APN 10-300-04

MAIL FUTURE PROPERTY TAX STATEMENTS TO THE RETURN ADDRESS SHOWN ABOVE

WALTHER, KEY, MAUPIN, OATS, COX, KLAICH & LEGOY, ATTORNEYS AT LAW, RENO, NEVADA

c. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on January 9, 1956, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-01.

d. U.S. Department of Agriculture Forest Service Special Use Permit for Water Transmission Pipeline which was originally issued to Twin Lakes Enterprises on July 13, 1955, as amended by the Amendment for Special Use Permit which was signed on behalf of the Forest Service on January 4, 1991. The Special Use Permit is identified by the United States Department of Agriculture Forest Service as reference number FSM 2714, user number 4017-02.

e. All other licenses and permits owned by the grantor in connection with the ownership and operation of the water company commonly known as Twin Lake Enterprises, a sole proprietorship.

This conveyance includes all water and water rights, ditch and ditch rights, and minerals and mineral rights appurtenant to the real property.

This conveyance is effective as of 12:01 a.m. on January 1, 1996.

Dated this 20th day of April, 1995.

The Annett Family Trust

By Alpha Day Annett
Alpha Day Annett, Co-Trustee

By Norma Annett Costa
Norma Annett Costa,
Co-Trustee

By Alfred C. Annett
Alfred C. Annett, Co-Trustee

WALTHER, KEY, MAUPIN, OATS, COX, KLAICH & LEGOY, ATTORNEYS AT LAW, RENO, NEVADA

V. 731 P. 23

STATE OF CALIFORNIA)
) ss.
COUNTY OF MONO)

On this 20th day of April, 1995, before me, Kathy E. Mercado, a Notary Public, personally appeared Alpha Day Annett, Norma Annett Costa, and Alfred C. Annett, the Co-Trustees under The Annett Family Trust Agreement (As Restated) dated May 21, 1991, personally known to me (or proved to me on the basis of satisfactory evidence) to be the persons whose names are subscribed to the foregoing Grant Deed, who acknowledged to me that they executed the same in their authorized capacities, and that by their signatures on the Grant Deed they, or the entity upon behalf of which the persons acted, executed it.

Kathy E. Mercado
Notary Public

KATHY E. MERCADO
Notary Public - State of Nevada
Appointment Recorded In Washoe County
MY APPOINTMENT EXPIRES JULY 8, 1996

WALTHER, KEY, MAUPIN, OATS, COX, KLAICH & LEGOY, ATTORNEYS AT LAW, RENO, NEVADA