

AMENDED CAPITAL CONTRIBUTION AGREEMENT

THIS AMENDED AGREEMENT is entered into by and between **WestRock L.P.** an Idaho limited partnership, **WestRock Associates, LLC**, and **WestRock, Inc.** (hereinafter jointly referred to as "Developer") and **Valley County**, a political subdivision of the State of Idaho, (hereinafter generally referred to as "Valley County"), effective the 10 day of June, 2002.

RECITALS

Developer submitted an Application for Concept and PUD Approval of the WestRock Resort Planned Unit Development (hereinafter "PUD" or "Project"), dated March 12, 2001.

As part of the Application, Developer submitted studies which identify the fiscal impacts of the P.U.D. on Valley County and various of its taxing and service districts. In addition, Valley County commissioned an Independent Assessment of the Project's impacts, titled "Independent Assessment of WestRock Lake Cascade Resort" (dated July 31, 2001, by CH2MHILL).

On August 1, 2001, the Valley County Board of County Commissioners ("the Board") approved the PUD (PUD # 98-1).

On September 10, 2001, the Board entered into a Capital Contribution Agreement with the Developer, which identified the required mitigations by Developer of the aforesaid fiscal impacts.

On January 23, 2002, the Board entered into an Amendment to the Agreement.

Developer submitted Applications for CUP 02-04, for 02-05 and for Modification of the PUD on March 15, 2002 (hereinafter "Developer's CUP Application").

The Board voted to approve the Applications on June 3, 2002.

The Board and Developer have agreed to certain additional amendments to the Agreement, which the Board and the Developer desire to memorialize; and, the parties further desire to incorporate the amendment which was memorialized in the aforesaid January 23, 2002 Amendment into this Amended Agreement.

AGREEMENT

THEREFORE IT IS AGREED AS FOLLOWS:

- I. **Intention of Agreement/Definitions:** This Agreement is intended only to memorialize agreed-upon compensation and reimbursements to Valley County, and certain taxing and service districts. This Agreement is not intended to grant the Developer any guarantees or rights supplemental or additional to the approvals which have been or may hereafter be obtained. "Preliminary Site Work" for purposes of this Agreement shall include all work

which is included in the description of "Phase P" in Section V, A of Developer's CUP Application.

II. Off-Site Road Improvements:

A. Access Road: Developer agrees to pay a sum equal to thirty percent (30%) of the total project cost for improvement of the main access road between State Highway 55 and the Resort, known as the "Roseberry Access", as defined below. The County and Developer must agree on the specific scope of the improvements to which the Developer will be expected to contribute, regarding which Developer and the County will negotiate in good faith. Developer's agreement shall not be withheld, provided that the Roseberry Access Projects do not materially exceed the scope and elements described below.

B. Recommended Improvements / "Roseberry Access Projects": The projects may include the following:

1. Project 1 - Preliminary Engineering / Corridor Study: The County shall evaluate options regarding and conduct preliminary engineering for the improvement of the Roseberry access. Developer shall contribute \$50,000 to the County for this Project after the following events have occurred:
 - a) the State of Idaho, Department of Lands, and Developer have entered into a final Lease Agreement for the State Lands which are included in the P.U.D.; and,
 - b) the County has granted Final Concept and P.U.D. approval for the P.U.D.

This payment shall be credited against Developer's total financial obligation for off-site road improvements, as described herein, but shall be non-refundable.

2. Project 2 - Tamarack Bridge to the south entrance of WestRock:

- a) Overlay existing roadway and stabilize sub-grade as needed.
- b) Re-stripe pavement with permanent delineation.
- c) The Developer's financial contributions to the cost of construction of the sewer lines and rehabilitation of the County road surfaces shall be specified in agreements between Developer and the North Lake Sewer District. The cost of this construction and related activity shall be solely the responsibility of Developer and the

North Lake Sewer District. A permit shall be obtained by the District from the County for any disturbance of any County Road.

3. **Project 3 – Connector between Roseberry Road and Tamarack Bridge. Improve Road up to Lake Fork Causeway:**

- a) Build a new section of road from the end of Roseberry Road, over the beginning of Mountain Meadows Road, then curving to the south and joining the end of Tamarack Falls Road, as studied by County Engineers, or widen and improve alignment of Norwood road. Developer's contribution toward right-of-way acquisition shall not exceed \$300,000.
- b) Install a new Bridge over Mud Creek.
- c) Overlay existing roadway and stabilize sub-grade as needed.
- d) Re-stripe pavement with permanent delineation.

4. **Project 4 - Widen existing causeway on Roseberry Road and improve Roseberry Road from Mountain Meadows Road to Highway 55:**

- a) Widen or reconstruct existing causeway pursuant to the aforesaid Preliminary Engineering / Corridor Study.
- b) Overlay existing roadway and stabilize sub-grade as needed.
- c) Re-stripe pavement with permanent delineation.

C. **Method and Timing of Payments for Access Road Improvement:** The Developer's aforesaid contributions shall be paid as follows:

- 1. The Developer shall pay \$150,000 after the following events have occurred:
 - a) Final Preliminary Plat approval, and issuance of a Conditional Use Permit ("C.U.P.") for the P.U.D.. "Final Approval" for these purposes and hereinafter in this Agreement shall mean final action by the County (i.e. after the expiration of all administrative appeals), and the expiration of time for or final resolution of all judicial appeals;and,
 - b) the County has approved and is prepared to proceed with one of the aforesaid projects, with scope and completion date reasonably acceptable to Developer.

2. Regarding any of the aforesaid Roseberry Access Projects which the County completes prior to final Concept Approval and Final Preliminary Plat / C.U.P. approval, as defined above, of the first phase of the P.U.D. which is submitted by the Developer for approval, then Developer's thirty (30) percent contribution shall be paid within sixty (60) days after the aforesaid approvals are final.
3. Regarding the balance of the aforesaid Roseberry Access Projects, within sixty (60) days after award of the construction contract for the Project, Developer shall either:
 - a) Provide the County with surety acceptable to the County for Developer's thirty (30) percent share; or,
 - b) Deposit the funds into a Valley County interest bearing trust account.
 - c) In either case, Developer's contribution shall be paid to the County, pro rata, no later than ten (10) days after notice to the Developer of the County's approval of each of the Contractor's invoices.
4. The Developer shall either pay in full or provide the County with surety acceptable to the County for Developer's required contributions to the aforesaid projects, as follows:
 - a) for Project 2, prior to Final Plat recordation for Phase 1;
 - b) for Project 3, prior to Final Plat recordation for Phase 2; and,
 - c) for Project 4, prior to Final Plat recordation for Phase 3.
5. After the completion of the Preliminary Engineering / Corridor Study, the parties shall re-evaluate the aforesaid surety schedule and/or the phasing of the aforesaid projects.

D. Maintenance: The County will continue to provide year-round maintenance of the Roseberry access road at a level which is within the sole discretion of the Board of County Commissioners.

E. Other Contributions: The County will negotiate comparable capital contribution agreements with future developers of land within the use area serviced by the Roseberry access corridor in order to secure proportionate contributions to the cost of the aforesaid projects.

F. **Donnelly Intersection:** Developer agrees to pay the City of Donnelly's share of the costs incurred for improvements to the intersection of State Highway 55 and Roseberry Road in Donnelly, not to exceed \$600,000, as follows:

1. \$100,000 shall be due and owing thirty (30) days after the last to occur of the following:
 - a) Developer has received final Concept Approval for the P.U.D. and final Preliminary Plat / C.U.P. Approval for the First Phase of the P.U.D. which is submitted by Developer for County approval;
 - b) Developer and the State of Idaho have entered into a Final Lease Agreement regarding, or the State has rendered a final, irrevocable commitment to lease to Developer the State land included in the Project; and,
 - c) the City of Donnelly and the Idaho Transportation Department have executed a contract for planning and design of the intersection.
2. The balance of \$500,000 shall be paid no later than sixty (60) days after the award of the construction contract for the Project, or as required by the Idaho Transportation Department.

III. **Regional Transportation:**

The Developer will work with Valley County and ITD to establish a public transportation network to reduce traffic and the need for personal vehicles. The Developer believes that an efficient transportation system is important to insure that its guests have a high quality experience. Because of this, the resort's land plan includes a transportation center to facilitate mass transportation as well as special parking for buses and vans.

- A. **Boise to WestRock Transportation:** Developer agrees to exercise due diligence in reaching agreement with appropriate carriers to supply this service concurrently with the opening of the resort. If any guarantees are necessary to initiate operation, Developer agrees to fund one hundred percent (100%) of such guarantees; provided, the guarantees may be shared with other developers or operators.
- B. **Valley County Transportation:** The Developer will be a pro-rata partner with other commercial enterprises in any effort by the County to develop such a system.
- C. **Transportation of Construction Workers:** It is presently contemplated that construction workers will use private cars or vans. Upon request by the County, if

the need arises, WestRock agrees to finance van transportation to and from the major RV parks and other locations where workers imported into the area are most likely to stay.

IV. Affordable Housing for Employees:

Affordable, employee housing shall be provided according to the Application filed on March 23, 2001, as amended.

V. School Systems:

Developer shall mitigate the impacts of the Project on the McCall-Donnelly and Cascade School Districts, as follows:

A. Cascade School District:

1. Developer shall make a one-time payment of \$7,000 to the District for each WestRock direct impact New Student Enrollee;
2. Developer shall make a one-time payment of \$10,500 to the District for each WestRock direct impact special needs / LEP New Student Enrollee;
3. "Direct impact" for these purposes shall mean any student: (1) whose custodial parent or parents is employed at the time of enrollment at the WestRock Project (i.e. within the boundaries of the P.U.D.), whether directly by WestRock, by an independent contractor or sub-contractor, or by an independent business, person or entity, including construction workers; or, (2) whose custodial parent or parents is a resident within the Project (which shall include both owners and renters);
4. "New Student Enrollee" means a student who was not enrolled in and did not reside in the District in the prior school year.
5. Developer's aforesaid obligation shall apply to direct impact students who enroll in the District, for the first time, after Developer's commencement of substantial work on the Project. "Substantial work" for these purposes shall be defined as the commencement of work, except for Preliminary Site Work, pursuant to any C.U.P. which plats or provides utilities for twenty (20) or more lots, either within that C.U.P. alone, or cumulatively (hereinafter "the school mitigation start date");
6. Developer's aforesaid obligation shall continue for a period of fifteen (15) years following the school mitigation start date; provided, it is understood that Developer shall make only one payment, as defined above, for each New Student Enrollee, regardless of whether that student continues thereafter to attend school within the District;

7. On or before the school mitigation start date, Developer shall advance \$200,000 to the District, as a prepayment toward Developer's aforesaid obligations. This payment shall constitute a credit against Developer's aforesaid obligations. However, in the event that, over the fifteen (15) year life of Developer's aforesaid obligations, the total moneys owing to the District do not exceed or are less than \$200,000, the District shall be entitled to retain the entire \$200,000; and, Developer shall not be entitled to a refund of any portion thereof;
8. Commencing with the school mitigation start date, the District shall screen New Student Enrollees and shall provide Developer with quarterly statements regarding each New Student Enrollee, with sufficient detail to enable Developer to confirm whether or not the student is a WestRock direct impact New Student Enrollee. These reports shall continue throughout the fifteen (15) year life of Developer's aforesaid obligation; and,
9. If the District receives a sufficient number of New Student Enrollees to produce a total payment obligation for Developer of \$200,000, then, thereafter, the District shall provide a written request for the aforesaid mitigation payments, with its quarterly report, in the event that it has enrolled a new WestRock direct impact new student. Within thirty (30) days after receipt of the quarterly statement, Developer shall provide the funds required by this Agreement.

B. McCall-Donnelly School District:

1. Developer shall make a one-time payment of \$6,500 to the District for each WestRock direct impact New Student Enrollee. In the event that said student re-enrolls in the District in the school year immediately following the student's first year of new enrollment, then Developer shall pay the District an additional \$3,250 for such student;
2. Developer shall make a one-time payment of \$9,750 to the District for each WestRock direct impact special needs / LEP New Student Enrollee; and, if such student re-enrolls in the District, as aforesaid, Developer shall pay \$4,875 in the second year of enrollment for such student
3. "New Student Enrollee" means a student who was not enrolled in and did not reside in the District in the prior school year.
4. "Direct impact" for these purposes shall mean any student: (1) whose custodial parent or parents is employed at the time of enrollment at the WestRock Project (i.e. within the boundaries of the P.U.D.), whether directly by WestRock, by an independent contractor or sub-contractor, or by an independent business, person or entity, including construction workers; or, (2) whose custodial parent or parents is a resident within the Project (which shall include both owners and renters);

5. Developer's aforesaid obligation shall apply to direct impact students who enroll in the District, for the first time, after Developer's commencement of substantial work on the Project. "Substantial work" for these purposes shall be defined as the commencement of work, except for Preliminary Site Work, pursuant to any C.U.P. which plats or provides utilities for twenty (20) or more lots, either within that C.U.P. alone, or cumulatively (hereinafter "the school mitigation start date");
6. Developer's aforesaid obligation shall continue for a period of five (5) years following the school mitigation start date;
7. Commencing with the school mitigation start date, the District shall provide the Developer with quarterly statements providing sufficient detail and data regarding each newly enrolled student in the District to enable the Developer to confirm whether or not such students are WestRock direct impact New Student Enrollees. In the event that the New Student Enrollees for the quarter covered by the statement include WestRock direct impact students, then the statement shall be accompanied by a bill to the Developer for the aforesaid payments. The Developer shall provide the District with the aforesaid payments within thirty (30) days after the billing.
8. The Developer shall pay the District \$325,000 for facilities and facilities' upgrades, which sum shall be payable as follows:
 - a) Developer shall pay the District \$65,000 on or before the school mitigation start date and an identical sum on the first, second, third and fourth annual anniversaries thereof; provided,
 - b) The District shall provide the Developer with a Capital Improvement Plan, which shall describe the facilities or facilities upgrades which the District proposes to complete with the aforesaid \$325,000.00 contribution. To allow the opportunity for the Developer to comment on the Plan and for the Board to consider any such comments, the aforesaid payments shall be due on the later of the school mitigation date or 60 days after the Plan has been provided to the Developer. However, the Board shall have sole discretion over the final ingredients of the Plan.

- C. **Sureties:** Prior to the County's final approval, as defined hereinabove, of any Final Plat which plats or provides utilities for twenty (20) or more lots, either within that C.U.P. alone, or cumulatively, Developer shall provide the Board of County Commissioners with surety acceptable to the County for the total moneys which Developer could reasonably be expected to pay to the two (2) Districts assuming build out of and completion of all work related to that Final Plat under

the terms of the aforesaid school mitigation agreements. Prior to final approval of each Final Plat for the Project thereafter, similar surety shall be provided to the Board of County Commissioners for the total payments which Developer could reasonably be expected to be required to make to the Districts, assuming buildout of and completion of all work related to that particular Final Plat

VI. Services Financed from the County General Fund:

- A. The Developer shall pay the sum of \$525,000 to the County for the impacts of the development on County services, as follows:
 - 1. The sum of \$175,000 no later than thirty (30) days' prior to Developer's commencement of substantial work on the Project. In the event that any judicial appeal of County approval of the P.U.D. or of a C.U.P. is filed by a third-party, then Developer shall pay \$25,000 of the aforesaid sum upon request from the County. ("Substantial work" shall be defined as the commencement of work, except for Preliminary Site Work, pursuant to any C.U.P. which plats or provides utilities for twenty (20) or more lots, either within that C.U.P. alone, or cumulatively).
 - 2. The sum \$175,000 one year thereafter; and
 - 3. The sum of \$175,000 two years thereafter.
- B. These impact funds shall be disbursed by the Board of Commissioners of Valley County, as deemed necessary by them to address the impacts of the development. It is anticipated that disbursements will be made for impacts on the Sheriff's Office, the Planning & Zoning Department, the Prosecutor's Office, the District Court Facilities, the Valley County Dispatch, and other County services.
- C. In addition, Developer, and its agents and assigns, shall pay the fees required by prevailing Valley County Ordinances for plan review, to cover the cost to Valley County of review of building permit submittals.
- D. Upon the request of the County, Developer shall submit surety acceptable to the County for the aforesaid total sum of \$525,000, less any sums already paid to the County, as a condition of the recordation of the first Final Plat for the Project, or any portion thereof, which is approved by the County.

VII. Fire & Emergency Services:

Developer will build a station with fire and emergency services (the "Station"). This Station will be part of a separate fire district staffed by full-time professionals and volunteers, which will have reciprocal support agreements with its neighbors. This Station will open by the end of the third year of construction. During the first three (3)

years of construction, fire and emergency services will be provided by the Donnelly Rural Fire Protection Association, and, in some cases, by their McCall and Cascade counterparts. Developer shall mitigate the impacts of the Project during these first three (3) years, as follows:

- A. Commencing no later than thirty (30) days prior to Developer's commencement of "substantial work" on the Project, as the same is defined hereinabove, Developer shall contribute the sum of \$10,000 per year to the Donnelly Association for a period of three (3) years (i.e. a total of three [3] payments);
- B. Developer shall guarantee the fees of the Donnelly Association and the McCall and Cascade Fire Protection Districts for ambulance runs related to WestRock, as follows:
 1. Developer's obligation shall be to guarantee or underwrite the Association's or Districts' fees, at then prevailing fee schedule rates, for ambulance runs related to WestRock; provided, Developer's obligation shall be limited to the difference between the Association's and the Districts' total fees for a particular WestRock related ambulance run and the sum which the Association's and Districts are able to collect from the benefited party or his/her insurance carrier or provider;
 2. the Association and Districts shall make diligent efforts to recover the full cost of each ambulance run which is related to WestRock from the person who is transported by the Association or Districts or his/her insurance carrier or provider; and, to the extent allowed by law, the Association and Districts shall subordinate and assign to WestRock their right to collect such sums from any person from whom the Association or Districts collect less than their full fee schedule;
 3. Developer's guarantee to underwrite such fees shall continue for three (3) years following the date on which substantial work on the Project commences, as defined above;
 4. the Association and Districts shall provide the Developer with a monthly statement, which itemizes and details each ambulance run for which the Association or District seeks reimbursement and which further documents the Association's or District's efforts to collect the fees associated therewith and the results of those efforts;
 5. within fifteen (15) days after Developer's receipt of the statement, Developer shall pay the Association or District the sums required under the terms of this Agreement;

6. a "WestRock related ambulance run" shall mean a run in which any of the following persons is transported:
 - a) a person who at the time of the run is principally employed at the WestRock Project, whether directly by WestRock, by an independent contractor or sub-contractor, or by an independent person, entity or business, including construction workers; and,
 - b) residents within the Project, including both owners and renters.
7. the Board of Commissioners shall have the discretion to require security for Developer's aforesaid obligations as a condition of the recordation of individual Final Plats for the Project.

C. In addition to the payments specified above, no later than 30 days after Developer's commencement of any Preliminary Site Work, Developer shall pay the sum of \$10,000.00 to the Donnelly Association, to mitigate any interim impacts of the Developer's activities on the Association.

D.. The parties acknowledge that the Project's impacts on fire and emergency services need to continue to be evaluated and monitored, as does the issue of how to best provide ambulance services County-wide. Developer and the Donnelly Association shall continue to review options and negotiate in good faith. The Board will review this issue with each Final Plat which is submitted by Developer for Board approval..

VIII. Capital Contribution Process:

In the event that any of the aforesaid beneficiaries of this Agreement (i.e. the County, the Donnelly Rural Fire Protection Association, the McCall Fire District, the Cascade Fire District, the Cascade School District, the McCall-Donnelly School District or the City of Donnelly) conclude that a capital contribution is due and owing under the terms of this Agreement and has not been paid, then such beneficiary shall provide Developer with written notice specifying the contribution which is owed. Within thirty (30) days after the date of the request, Developer shall either pay the requested capital contribution, in accordance with the terms of this Agreement; or, if Developer does not believe that the request is proper under the terms of this Agreement, the Developer shall provide the said beneficiary and the County with written notice of the basis for Developer's objection to the request. In case such an objection by Developer is lodged, then the said Beneficiary and Developer shall meet within fourteen (14) days after the date of such objection and negotiate in good-faith to resolve the issues raised by the objection. In the event that such negotiations do not resolve the dispute, then Developer and the Beneficiary shall present their positions to the Board of County Commissioners, who shall decide whether the requested contribution is, in fact, owed under the terms of this Agreement. Appeal from the decision of the Board shall be allowed, as provided by Idaho law. As a condition of the appeal, the Developer shall tender to the County the entire amount in dispute or shall supply the County with surety for such amount in a form acceptable to the County.

IX. Miscellaneous Provisions:

- A. **Succession:** The terms of this agreement shall be binding on and shall inure to the benefit of the assigns and successors of the Developer.
- B. **State Lease Contingency:** Developer's performance of its obligations and duties defined herein shall be contingent upon Developer and the State of Idaho entering into a final and binding Lease Agreement for and regarding the State Lands which are part of the Project.
- C. **Unanticipated Impacts:** The provisions of this Agreement and of the Capital Contribution Agreement shall be evaluated on an ongoing basis as C.U.P.'s implementing the Project are submitted for County review. If unanticipated impacts arise, then Developer and the County shall negotiate in good-faith regarding mitigations of those impacts.
- D. **Severance of Provisions:** In the event that any provision of this Agreement is found to be invalid or unenforceable by a court of competent jurisdiction, then the remaining provisions of the Agreement shall continue in effect.
- E. **Developer's Compliance with VCLUDO:** The terms of this Agreement shall not excuse or alter the Developer's responsibility to comply with the requirements of the VCLUDO, nor of any C.U.P. which is issued for the Project, or any phase thereof.
- F. **Warranty of the Parties:** The parties to this Agreement each warrant that they have all necessary authority to execute this Agreement.
- G. **Relationship of the Parties:** This Agreement does not create a joint venture relationship, partnership or agency relationship between the County and Developer.
- H. **Article and Section Captions:** The Article and Section captions used in this Agreement are for convenience only and are not intended to be substantive provisions or evidence of intent.
- I. **Preparation of Agreement:** Each party has participated in negotiating and drafting this Agreement and, therefore, no provision of this Agreement shall be construed for or against either party based on which party drafted any particular portion of this Agreement.
- J. **Modification:** This Agreement represents the entire agreement between the parties as of the date of its execution. It may not be amended or modified except by means of a subsequent written agreement properly executed by all parties.
- K. **Venue in the Event of Dispute:** This Agreement is entered into in Valley County in the State of Idaho, and shall be construed in accordance with the laws of the State of

Idaho. Venue for any dispute between the parties shall be the Fourth District Court in and for the State of Idaho, County of Valley.

L. **Attorney's Fees for Prevailing Party:** In the event that a dispute arises between the parties regarding the enforcement of any provision of this Agreement, then the prevailing party in such dispute shall be entitled to recover its attorneys fees and costs incurred.

M. **Assignability:** The rights and responsibilities of Developer under this Agreement may be assigned in whole or in part by Developer with the prior written consent of the County. The County shall not withhold its consent unless it fails to receive reasonable satisfaction of the assignee's financial ability to perform and/or surety agreements satisfactory to the County for Assignee's assumption of Developer's obligations. Developer shall give notice to the County of any proposed assignment and provide such information regarding the proposed assignee as may be reasonably required by the County to evaluate such assignee's financial capabilities. The County shall respond in writing to the request for assignment within sixty (60) days after the date of notice of the assignment. Developer's conveyance of individual parcels or tracts of lands to builders, users, or other developers shall not be deemed to be an assignment of and shall not relieve Developer of Developer's responsibilities hereunder.

N. **Notices:** All notices required under the terms of this Agreement shall be given in writing by personal service or by certified mail to the parties at the following addresses:

1. **To the County:** Valley County Board of County Commissioners
P. O. Box 1350
Cascade, Idaho 83611

With Copies to: Valley County Prosecuting Attorney
Valley County Courthouse
P. O. Box 1350
Cascade, Idaho 83611

2. **Developer:** Jean-Pierre Boespflug
WestRock Associates, LLC
c/o Cross Atlantic Ventures, LLC
56 Hawthorne Village Road
Nashua, NH 03062

Donald K. Weilmunster
WestRock L.P.
P. O. Box 4
Garden Valley, ID 83622

With Copies to:

Steven J. Millemann, Esq.
Millemann, Pittenger, McMahan & Pemberton, LLP
Attorneys at Law
P. O. Box 1066
McCall, ID 83638

Any party may change its address for purposes of Notice under this Agreement, by giving written notice to the other party of the name and address change.

- O. **Remedies Upon Default:** In addition to any and all remedies which might be available to the parties under the terms of this Agreement or by law, in the event of an uncured default of this Agreement, the non-defaulting party shall be entitled to the imposition of specific performance and/or injunctive relief. All remedies available to a party shall be deemed cumulative and the selection of one remedy shall not be deemed a waiver of any other right or remedy.
- P. **Non-Waiver:** The failure of any party hereto to exercise any right hereunder shall not be deemed a waiver of any such right and shall not affect the right of such party to exercise at some future date any such right.

VALLEY COUNTY BOARD OF COMMISSIONERS:

By: Terry F. Gestrin
Commissioner / Chairman Terry F. Gestrin

Date: 10 JUNE 2002

By: F. Phillip Davis
Commissioner F. Phillip Davis

Date: 6/10/2002

By: Thomas W. Kerr
Commissioner Thomas W. Kerr

Date: 6-10-2002

ATTEST:

VALLEY COUNTY CLERK:

Leland G. Heinrich
LELAND G. HEINRICH

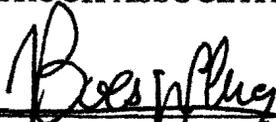
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WESTROCK L.P.

By: Don Weilmunster
DON WEILMUNSTER

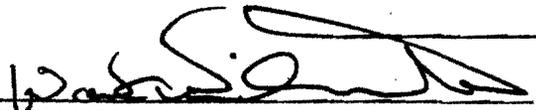
Date: 6-10-02

WESTROCK ASSOCIATES, LLC

By: 
JEAN-PIERRE BOESPFLUG

Date: 6/25/02

WESTROCK, INC.

By: 
DON WEILMUNSTER

Date: 6/26/02