

CUSTODIAL AGREEMENT

This Custodial Agreement dated as of April 22, 2013 (this "Agreement") has been entered into by and between Nampa Development Corporation (the "Agency") and The Bank of New York Mellon Trust Company, N.A. (the "Custodian"). The Agency has appointed the Custodian to act as custodian for its \$1,600,000 equity contribution from the Agency for the \$18,320,000 Nampa Development Corporation Revenue Allocation (Tax Increment) Bond, Series 2013 (Library Square Project), issued pursuant to Resolution No. 2013-04 dated as of March 20, 2013 (the "Resolution"). This Agreement sets out the terms and conditions of said appointment.

The Agency and the Custodian agree as follows:

1. The Custodian will receive funds from the Agency and place the funds in the custodian account established at the Custodian (the "Account").
2. The Custodian will apply such funds on deposit in the Account as directed by the Agency in writing as set forth in the closing certificate relating to the Bonds.
3. If the transaction of the Bonds should not close on April 23, 2013, the funds shall be returned to the Agency.
4. This Agreement will terminate on April 23, 2013 or earlier as directed in writing by the Agency.
5. This Agreement shall be governed under the laws of the state of Idaho.

The liability of the Custodian is limited to the duties as specifically set forth in this Agreement, and no implied covenants or obligations shall be read into this Agreement against the Custodian. The Custodian will not be liable for any action taken or omitted to be taken by it under this Agreement or in connection herewith except to the extent caused by the Custodian's gross negligence or willful misconduct. Anything in this Agreement to the contrary notwithstanding, in no event shall the Custodian be liable for special, indirect, punitive or consequential loss or damage of any kind whatsoever (including but not limited to lost profits), even if the Custodian has been advised of the likelihood of such loss or damage and regardless of the form of action. None of the provisions of this Agreement shall require the Custodian to expend or risk its own funds or otherwise to incur any liability, financial or otherwise, in the performance of any of its duties hereunder. The Custodian may conclusively rely and shall be fully protected in acting or refraining from acting upon any resolution, certificate, statement, instrument, opinion, report, notice, request, consent, order, approval or other paper or document believed by it to be genuine and to have been signed or presented by the proper party or parties. The Custodian may consult with counsel and the advice or any opinion of counsel shall be full and complete authorization and protection in respect of any action taken or omitted by it hereunder in good faith and in accordance with such advice or opinion of counsel. The Custodian may execute any of the trusts or powers hereunder or perform any duties hereunder either directly or by or through agents, attorneys, custodians or nominees appointed with due care, and shall not be responsible for any willful misconduct or negligence on the part of any agent, attorney, custodian or nominee so appointed.

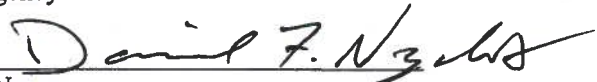
The Custodian agrees to accept and act upon instructions or directions pursuant to this Agreement sent by unsecured e-mail, facsimile transmission or other similar unsecured electronic methods, provided, however, that, the Custodian shall have received an incumbency certificate listing

persons designated to give such instructions or directions and containing specimen signatures of such designated persons, which such incumbency certificate shall be amended and replaced whenever a person is to be added or deleted from the listing. If the Agency elects to give the Custodian e-mail or facsimile instructions (or instructions by a similar electronic method) and the Custodian in its discretion elects to act upon such instructions, the Custodian's understanding of such instructions shall be deemed controlling. The Custodian shall not be liable for any losses, costs or expenses arising directly or indirectly from the Custodian's reliance upon and compliance with such instructions notwithstanding such instructions conflict or are inconsistent with a subsequent written instruction. The Agency agrees to assume all risks arising out of the use of such electronic methods to submit instructions and directions to the Custodian, including without limitation the risk of the Custodian acting on unauthorized instructions, and the risk of interception and misuse by third parties.

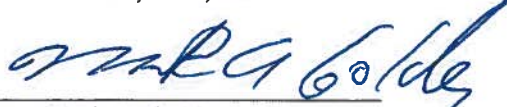
To the extent permitted by law, the Agency hereby agrees to indemnify and hold harmless the Custodian and its officers, directors, agents, and employees from and against any and all costs, claims, liabilities, losses, or damages whatsoever (including reasonable costs and fees of counsel, auditors or other experts), asserted or arising out of or in connection with the acceptance or administration of this Agreement, except costs, claims, liabilities, losses, or damages resulting from the gross negligence or willful misconduct of the Custodian including the reasonable costs and expenses (including the reasonable fees and expenses of its counsel) of defending itself against any such claim or liability in connection with its exercise or performance of any of its duties hereunder and of enforcing this indemnification provision. The indemnifications set forth herein shall survive the termination of this Agreement and/or the resignation or removal of the Custodian.

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be duly executed and delivered by their respective authorized officers thereunto duly authorized.

Nampa Development Corporation,
as Agency

By: 
Name:
Title:

THE BANK OF NEW YORK MELLON
TRUST COMPANY, N.A., as Custodian

By: 
Name: Mark A. Golder
Title: Vice President