

## Attn: Trading and Market Making/Legal and Compliance/Operations/Systems UNIFORM PRACTICE ADVISORY (UPC 02-15) 2/5/2015 Idaho Bancorp, Inc (IDBCQ)

Notice has been received that the above Company's Plan of Bankruptcy filed under Chapter XI of the Federal Bankruptcy Code, became effective on 11/25/2014. Pursuant to the plan, Holders of Common Equity Interests will receive no distribution under the Plan. On the Effective Date, all Common Equity Interests shall be cancelled and extinguished.

Members are reminded of their obligations under FINRA Rule 2111 if they continue to engage in transactions in the above security after the effective date.

Members are further advised that deliveries in settlement of contracts in the OLD securities, which were executed prior to the announcement that the securities had been deemed worthless, shall be evidenced by either a) the OLD security; or b) a Letter of Indemnity which shall grant the purchaser any rights and privileges which might accrue to the holders of the physical securities. Such deliveries shall operate to close-out the contract and shall be settled at the existing contract price pursuant to Uniform Practice Code Rule 11530.

Questions regarding this notice should be directed to: FINRA Operations- 1-866-776-0800.