

2 1187.

FAX

From: Kent Jensen
3883 E. Elison Rd
Downey, ID

To: Ernie Carlson
208 525-7177

Attached is copy of the Power of Attorney

Received Time Apr. 19. 12:27PM

DURABLE POWER OF ATTORNEY

I, IVA LOU JENSEN, appoint LEON JENSEN my true and lawful attorney-in-fact, (hereinafter referred to as 'agent') for me and in my name, to do any and all acts which I could do if personally present. This durable power of attorney becomes effective immediately when I sign it.

If LEON JENSEN is unable or unwilling to act as agent then KENT L. JENSEN shall act with all rights and responsibilities given to the original agent. If KENT L. JENSEN is unable or unwilling to act as agent then SHARON K. JENSEN shall act with all rights and responsibilities given to the original agent. If SHARON K. JENSEN is unable or unwilling to act as agent then ANNETTE SCOTT shall act with all rights and responsibilities given to the original agent. My agent(s) shall act without bond.

My agent may perform for me and in my name and on my behalf any act in the management, supervision, and care of my estate and affairs that I personally have authority to perform. My agent may exercise for me and in my name and on my behalf the powers enumerated below, which are intended to illustrate, and not to limit, the scope of this power. This power of attorney shall apply to all property owned by me, whether title is held as sole owner, as a joint tenant, as a tenant in common, as grantor or trustee of a revocable living trust, or otherwise.

- A. SECURITIES: My agent may buy, sell, pledge, exchange, assign, option, or otherwise transfer any securities of any kind; deal with any broker, banker, or other agent; receive all dividends and interest payments now or hereafter due or payable to me from any security or other indebtedness or investment; vote stock and otherwise represent me at all meetings of shareholders or companies or corporations in which I have an interest; sign proxies or other instruments; tender my resignation as director or officer; subscribe to shares of stock, and execute request for payment of United States Savings Bonds, and surrender paid securities and receive the proceeds thereof.
- B. ACCOUNTS: My agent may open, continue, maintain, change, or close any account, including without limitation any checking or savings account, certificate of deposit, share account, and other like arrangement with any bank, trust company, savings bank, building and loan association, savings and loan association, credit union, or other financial institution; make deposits and withdrawals by check, draft, or otherwise; and endorse checks, notes, and drafts for deposit, collection, or otherwise.
- C. BENEFITS: My agent may apply for and receive any government, insurance and retirement benefits to which I may be entitled. My agent may also exercise any right to elect benefits or payment options or to receive cash value in return for the surrender of any or all rights under any of the following: Life insurance policies or benefits; annuity

Page 2, Durable Power of Attorney of IVA LOU JENSEN

policies, plans or benefits; mutual fund or other dividend investment plans; and retirement, profit sharing and employee plans and benefits.

- D. DEEDS: My agent may sign, execute, deliver and acknowledge such deeds, deeds of trust, covenants, indentures, agreements, mortgages, pledge agreements, notes, receipts, checks, bills of exchange, evidence of debts, releases and satisfactions of mortgage debts, judgment debts and other debts.
- E. OTHER PROPERTY, INCLUDING REAL ESTATE: My agent may sell, exchange, option, and convey my real and personal property, wherever located; execute and deliver deeds of general warranty, with the customary covenants for such property; manage and control my real and personal property, wherever located; negotiate, execute, and deliver any leases of my property; demand and collect rents; buy every kind of property, real or personal; arrange for appropriate disposition, use, insurance, and safekeeping of all my property; settle, compromise, and adjust insurance claims; borrow money in my name, and to receive such loans by real estate mortgage or by other collateral. My agent may also purchase medical insurance for any dependent of mine.
- F. TRANSFER OF ASSETS: My agent may transfer from time to time some or all of my assets to the trustee or trustees of any revocable trust that I may have established or may establish in the future, regardless of the extent or limitations on my beneficial interests in that trust, to be administered in accordance with the terms thereof, and may manage the assets of said trust as if they were my solely owned assets.
- G. OPERATION OF BUSINESS: My agent may continue the operation of any business belonging to me or in which I have a substantial interest for such time and in such manner as my agent may deem advisable or to sell or liquidate any business or interest herein, at such time and on such terms as my agent may deem advisable and in my best interests.
- H. COLLECTION AND LITIGATION: My agent may demand and collect all property, real or personal, now or hereafter due, payable, or belonging to me; contest, compromise, settle, or abandon claims in my favor or against me; give receipts, releases, and discharges; commence, pursue, or oppose any action, suit, or legal proceeding relating to any matter in which I am or may hereafter be interested; and compromise, settle, or submit to judgment any such action or proceeding.
- I. TAXES: My agent may represent me before any office of the Internal Revenue Service or the Treasury Department of the United States and before the tax department of any state, county, or municipality with regard to any tax with which I am concerned. In particular without limitation, my agent may represent me in connection with any federal income tax return, Form 1040, for all tax years between 1950 and 2050, inclusive; any federal gift tax returns, Form 709, for all tax years between 1950 and 2050, inclusive; any

Page 3, Durable Power of Attorney of IVA LOU JENSEN

Idaho income tax return, for all tax years between 1950 and 2050, inclusive; and any Idaho gift tax return, for all tax years between 1950 and 2050, inclusive. My agent may perform all acts that I can perform with respect to any tax matters without limitation. My agent may prepare, sign, and file any tax return; receive originals of all notices and other written communications; negotiate and make compromises; file claims; receive, endorse, and collect checks; receive and examine confidential information; and take appeals, file protests, and execute waivers and closing agreements. My agent may consent on my behalf to have any gift made by my spouse considered as made by each of us under section 2513 of the Internal Revenue Code.

- J. SAFE DEPOSIT BOX: My agent shall have access to any safe deposit box of mine (whether the box is held in my name alone, in my revocable trust, or jointly with another or others) wherever located, and may remove the contents and surrender the box on my behalf. Any institution in which a safe deposit box of mine is located is not liable to me or my heirs or estate for permitting my agent to exercise this power.
- K. POST OFFICE: My agent shall be able to request and authorize the post office to forward my mail to whatever address my agent may deem advisable.
- L. SOCIAL SECURITY: My agent may represent and act for me before the Social Security Administration of the United States, and any similar agency of a state or local government; collect all Social Security benefits due me; and make such arrangements in connection with Social Security benefits including without limitation Medicaid and Medicare as will facilitate their application to my care and support.
- M. EMPLOYMENT OF AGENTS: My agent may employ and dismiss agents, attorneys, investment advisors, accountants, housekeepers, and other persons, and terminate any agency that I may have created at any time.
- N. FIDUCIARY POSITIONS: My agent may renounce any fiduciary positions to which I have been or may be appointed, including, but not limited to personal representative, trustee, guardian, conservator, attorney-in-fact and officer or director of a corporation; to resign such positions in which capacity I am presently serving, and to file an accounting with a court of competent jurisdiction, or settle on a receipt or release or other informal method as my agent deems advisable.
- O. NOMINATION OF GUARDIAN: In accordance with Idaho Statutes, as amended from time to time, I nominate my agent to serve as my guardian, conservator, or in any similar capacity to serve without bond or security.
- P. SEVERABILITY: The invalidity of a provision of this power of attorney shall not affect another provision.

Page 4, Durable Power of Attorney of IVA LOU JENSEN

- Q. **POWER OF APPOINTMENT:** My agent may exercise any power of appointment given to me, whether by will or by trust agreement.
- R. **GIFTING:** My agent may make gifts to third parties or to the agent(s) as individual(s), as the agent(s), in the sole discretion of the agent, deem appropriate.
- S. **COMPENSATION:** My agent shall be reimbursed for all reasonable costs and expenses actually incurred and paid under this power of attorney. My agent shall act with reasonable compensation.
- T. **RIGHTS UNDER COMMUNITY PROPERTY LAW, INCLUDING RIGHT OF MANAGEMENT AND CONTROL:** My agent may exercise any management and control over community property or other property, as well as any other right I retain under the community property law. Further, my agent may enter into or amend existing agreements with my spouse or the personal representative of the estate of my spouse as to classification of property under community property law.

THIS POWER OF ATTORNEY SHALL NOT BE AFFECTED BY MY SUBSEQUENT DISABILITY, INCAPACITY, OR INCOMPETENCY.

I hereby declare that any act or thing lawfully done hereunder by my said agent(s) shall be binding upon myself, my heirs, legal and personal representatives and assigns.

IN WITNESS WHEREOF, I have hereunto set my hand and seal this 4 day of December, 2003, at the City of Pocatello, County of Bannock, Idaho.

WITNESSES:

Debra Luttrich
Linda Bennett

Iva Lou Jensen
IVA LOU JENSEN

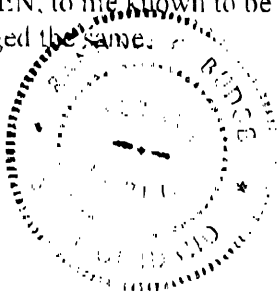
Page 5, Durable Power of Attorney of IVA LOU JENSEN

STATE OF IDAHO)

) SS:

COUNTY OF BANNOCK)

Personally came before me this 14th day of December, 2003, the above named IVA LOU JENSEN, to me known to be the person who executed the foregoing instrument and acknowledged the same.



Randall C. Budge
NOTARY PUBLIC FOR IDAHO,
Residing at Pocatello.
My Commission Expires 10/11/2006.

This instrument was drafted by
Randall C. Budge, Attorney-at-Law
PO BOX 1391, POCATELLO, Idaho 83204

Received Time Apr. 19. 12:25PM