



IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE  
STATE OF IDAHO, IN AND FOR THE COUNTY OF TWIN FALLS

In Re SRBA

Case 39576

) Subcase 31-11975  
) (Insert water right number)  
)

) STANDARD FORM 4  
)

) MOTION TO FILE:  
)

) ☒ LATE NOTICE OF CLAIM  
)

) ☐ AMENDED NOTICE OF CLAIM  
\_\_\_\_\_)

INSTRUCTIONS

This form is used to file a late Notice of Claim or an amendment to a Notice of Claim in a reporting area where the Director's Report has been filed. Forms may be obtained from the SRBA Court, the Idaho Department of Water Resources (IDWR), or you may copy or reproduce this blank form. If you copy or reproduce this form, please copy on both sides with the even-number pages upside down.

The water right number for your late or amended claim must be indicated above in the blank space following "Subcase." You must use a **separate form for each** late or amended Notice of Claim.

This form has been adopted by the court in *SRBA Administrative Order 1, Rules of Procedure* (amended Sept. 30, 1996), Section 4, which may be consulted for further information.

By filing a *Motion to File a Late Notice of Claim* or a *Motion to File an Amended Notice of Claim*, you certify that it is well-grounded in fact; is warranted by existing law or a good-faith argument for the extension, modification or reversal of existing law; and is not filed for any improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation.

☒ I have read *SRBA Administrative Order 1, Rules of Procedure* (amended Sept. 30, 1996).

My name is Roland L. Walker in care of Blair M. Walker

My address is P.O. Box 129 Menan, ID 83434

My phone number is: Work (208) 754-4696 Home \_\_\_\_\_

I am an attorney representing \_\_\_\_\_

My name is \_\_\_\_\_

My address is \_\_\_\_\_

My phone number is \_\_\_\_\_

### MOTION TO FILE A LATE NOTICE OF CLAIM

*A Motion to File a Late Notice of Claim* will require a hearing before the Presiding Judge.

☒ I did not file a Notice of claim to the use of water in the SRBA because:

we overlooked the enlargement of this water right initially. We were in the process to take care of this  
when the employee that was taking care of it left, and the information was not passed on to anyone else  
within the organization.

☐ I filed a Notice of Claim and elected to defer judicial proceedings on my domestic or stock watering use. I desire to reinstate my Notice of Claim for domestic or stock watering use.

☒ I am providing legal and factual documentation for my claimed use of water. You must describe these documents and attach a readable copy. (You do not need to fill this out if you are reinstating a Notice of Claim for domestic or stock watering use, but you **must** attach a copy of your Notice of Claim.)

1987 Aerial Photo from IDWR showing that the area in question was indeed being watered at that time

Affidavit by Blair M. Walker stating when the pivots were put in place

Fixed Asset Listing showing the purchase of the irrigation equipment before the 1980 irrigation season

I have attached:

- ☒ A fully completed Notice of Claim (available from IDWR).
- ☐ A claim filing fee for a domestic and stock watering use. IDWR may charge this fee pursuant to I.C. § 42-1414. To determine this amount, contact IDWR at (800) 451-4129. I have enclosed a check payable to: State of Idaho Department of Water Resources in the amount of \$ \_\_\_\_\_.
- ☒ A claim filing fee and a late claim fee for those claims other than a domestic or stock watering use for which a notice of claim was not filed. To determine this amount, contact IDWR at (800) 451-4129. I have enclosed a check payable to: State of Idaho Department of Water Resources in the amount of \$ 297.00.

Follow these instructions regarding the hearing on this motion.

1. Contact the Clerk of the SRBA Court (208-736-3011) to request a hearing date and time.
2. Fill in the following information:

This motion will be heard on August 21, 2007 at 1:30 p.m.  
(Insert Date and Time)  
at the SRBA courthouse, 253 Third Avenue North, Twin Falls, Idaho.

### MOTION TO FILE AN AMENDED NOTICE OF CLAIM

*A Motion to File an Amended Notice of Claim* may require a hearing before the Presiding Judge or Special Master or may be granted by leave of the court or by written consent of the parties and the Idaho Department of Water Resources. Leave to amend a claim shall be freely given when justice so requires.

- ☐ I must amend my Notice of Claim to the use of water in the SRBA because:

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- ☐ I am providing legal and factual documentation to support my amended Notice of Claim. You must describe these documents and attach a readable copy.

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I have attached:

- ☐ An amended Notice of Claim (available from IDWR).
- ☐ Payment of the following additional fees required by IDWR:

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VERIFICATION (Must be completed)

State of Idaho

County of Jefferson

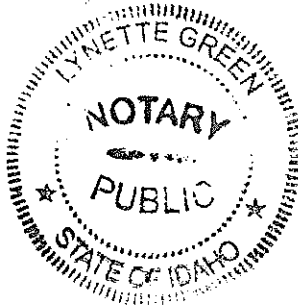
Roland L. Walker, being first duly sworn, upon oath, deposes and says:  
(Insert name of person filing form)

That I am the party/claimant filing this motion for late or amended claim (as listed on Page 2) as defined by I.C. §§ 42-1401A(1) and (7) or that I am the attorney for the party/claimant filing this motion for late or amended claim and that I have read this motion, know its contents, and believe that the statements are true to the best of my knowledge.

Roland L. Walker by Robin G. Walker  
Signature of person filing motion

\_\_\_\_\_  
Attorney signing in representative capacity

Subscribed and sworn to before me on 5/17/07  
(Insert Date)



Lynette Green  
Notary Public for \_\_\_\_\_  
Residing at: Jefferson County  
My Commission expires: 2/10/2010

INSTRUCTIONS FOR MAILING

You must mail this form, including all attachments, to the Clerk of the SRBA Court. **FAX filings will not be accepted by the SRBA Clerk of the Court.** You must also send a copy to all the parties listed below in the Certificate of Mailing.

### CERTIFICATE OF MAILING

I certify that on May 18, <sup>2007</sup>~~199~~, I mailed the original and copies of this form, including all attachments, to the following persons by mailing the original and/or copies, postage prepaid and addressed as follows:

1. Original to:

Clerk of the District Court  
Snake River Basin Adjudication  
253 Third Avenue North  
PO Box 2707  
Twin Falls, ID 83303-2707

2. Copies to:

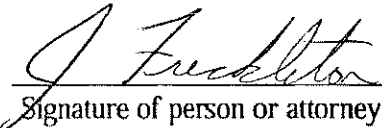
IDWR Document Depository  
PO Box 83720  
Boise, ID 83720-0098

Chief, Natural Resources Division  
Office of the Attorney General  
State of Idaho  
PO Box 44449  
Boise, ID 83711-4449

United States Department of Justice  
Environment and Natural Resource Division  
550 West Fort Street, MSC 033  
Boise, ID 83724

3. If you are filing an amended Notice of Claim in a subcase being heard before the Presiding Judge or a Special Master, you must serve a copy on all parties to that subcase.

(Insert Names/address of parties)

  
\_\_\_\_\_  
Signature of person or attorney mailing the form

IN THE DISTRICT COURT OF THE FIFTH JUDICIAL DISTRICT OF THE STATE OF IDAHO,  
IN AND FOR THE COUNTY OF TWIN FALLS

IN RE THE GENERAL ADJUDICATION  
OF RIGHTS TO THE USE OF WATER FROM  
THE SNAKE RIVER BASIN WATER SYSTEM

CIVIL CASE NUMBER: 39576

Ident. Number 31-11975  
Date Received: 4/20/2007  
Receipt No:  
Received By: MWH

NOTICE OF CLAIM TO A WATER RIGHT  
ACQUIRED UNDER STATE LAW

1. Name of Claimant(s)

ROLAND L WALKER Phone: (208)754-4580  
PO BOX 129  
MENAN ID USA 83434-0129

DOROTHY M WALKER Phone: (208)754-4580  
PO BOX 129  
MENAN ID USA 83434

2. Date of Priority: 04/01/1980

3. Source: GROUND WATER Trib. to:

4. Point of Diversion:

| Township | Range | Section | 1/4 of 1/4 of 1/4 Lot | County  | Type |
|----------|-------|---------|-----------------------|---------|------|
| 08N      | 37E   | 23      | SW NE NW              | FREMONT |      |

5. Description of diverting works:

WELL TO 150 HP PUMP TO 1 PIVOT AND 2 MINI-PIVOTS

6. Water is used for the following purposes:

| Purpose    | From  | To    | C.F.S. | (or) A.F.A |
|------------|-------|-------|--------|------------|
| IRRIGATION | 04/01 | 10/31 | 0.68   |            |

7. Total Quantity Appropriated is:  
0.68 C.F.S.

8. Total consumptive use:

9. Non-irrigation uses:

10. Place of use:

| Township | Range | Section | 1/4 of 1/4 Lot | Use | Acres |
|----------|-------|---------|----------------|-----|-------|
|----------|-------|---------|----------------|-----|-------|

|     |     |    |    |    |               |      |
|-----|-----|----|----|----|---------------|------|
| 08N | 37E | 22 | NE | NE | IRRIGATION    | 5.6  |
|     |     |    | SE | NE | IRRIGATION    | 4.9  |
|     |     |    | NE | SE | IRRIGATION    | 1.5  |
|     |     |    |    |    | Section Acres | 12   |
| 08N | 37E | 23 | NW | NW | IRRIGATION    | 16   |
|     |     |    | SW | NW | IRRIGATION    | 16   |
|     |     |    | NW | SW | IRRIGATION    | 4.3  |
|     |     |    |    |    | Section Acres | 36.3 |
|     |     |    |    |    | Total Acres   | 48.3 |

11. Place of use in counties: FREMONT

12. Do you own the property listed above as place of use? Yes

13. Other Water Rights Used:

14. Remarks:

This right is based upon an enlargement of Right No. 31-7229 pursuant to Section 42-1426, Idaho Code.

This water right is subordinate to all water rights with a priority date earlier than April 12, 1994, that are not decreed as enlargements pursuant to Section 42-1426, Idaho Code. As between water rights decreed as enlargements pursuant to Section 42-1426, Idaho Code, the earlier priority right is the superior right.

Right Nos. 31-7229 and 31-11975 are limited to a total combined diversion rate of 1.86 cfs.

This right is for an enlargement of 48.3 acres within the place of use described for this right.

Right No. 31-7229 is also diverted through point of diversion described above.

Awaiting acceptance of late claim by SRBA court.

15. Basis of Claim: Beneficial Use

16. Signature(s)

(a.) By signing below, I/We acknowledge that I/We have received, read and understand the form entitled "How you will receive notice in the Snake River Basin Adjudication." (b.) I/We do \_\_\_\_\_ do not ☒ wish to receive and pay a small annual fee for monthly copies of the docket sheet.

Number of attachments: \_\_\_\_\_

For Individuals:

I/We do solemnly swear or affirm that the statements contained in the foregoing document are true and correct.

Signature of Claimant(s) *Rolando Walker & Robin Walker* 17/May/07  
Date:

State of Idaho )  
County of Jefferson ) SS.

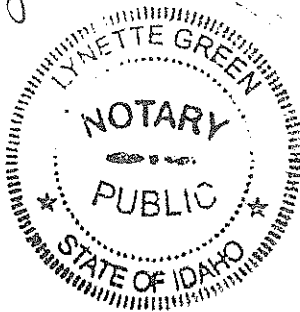
Subscribed and sworn (or affirmed) before me this  
of May 17 2007

*Lynette Green*

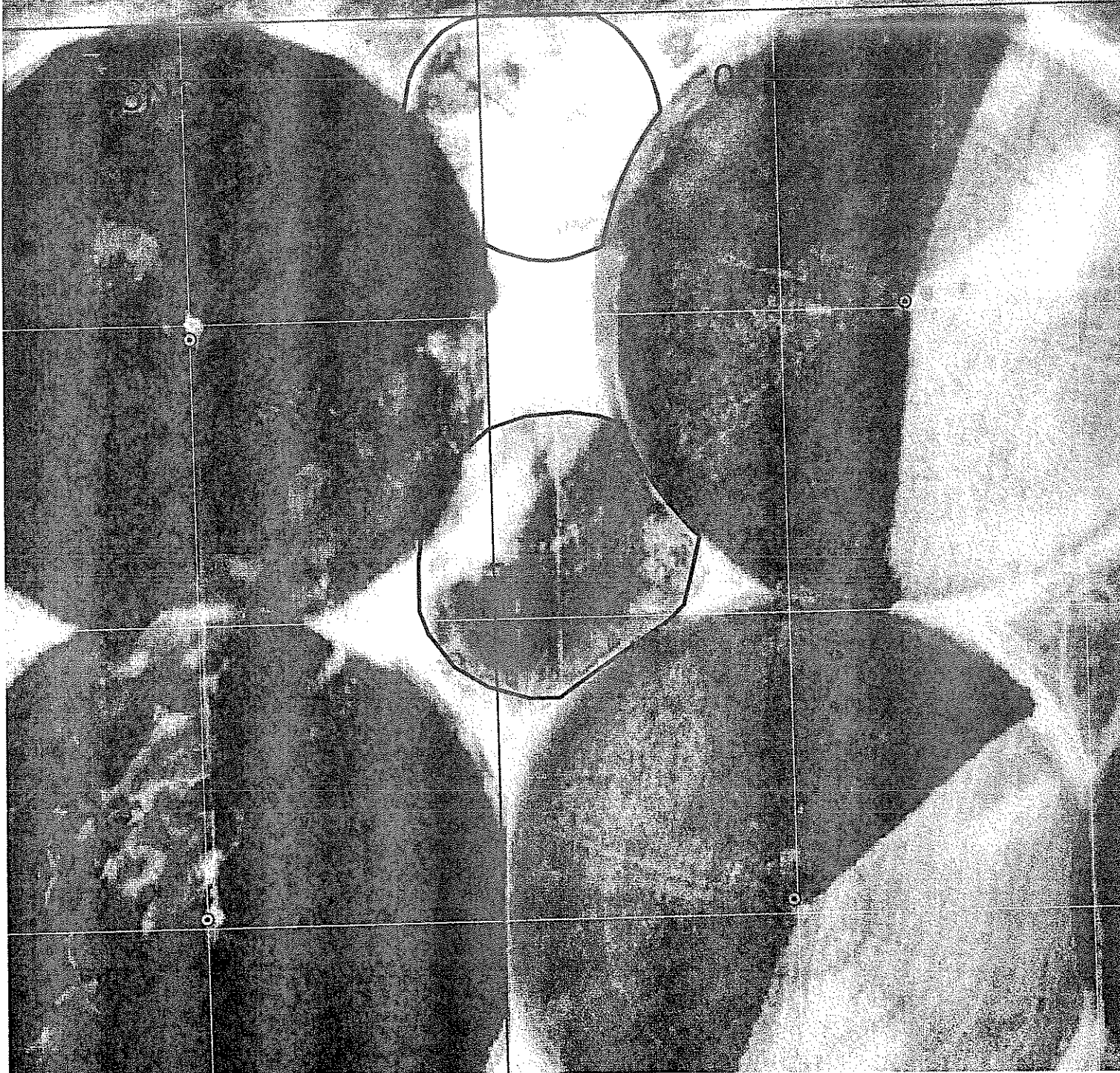
Notary Public

Residing at Jefferson County

My commission Expires 2/10/2010



1987/88 Aerial Photo



GENERAL AFFIDAVIT

State of Idaho  
County of Jefferson

BEFORE ME, the undersigned Notary,

Lynette Green, on this 17 day of May,  
2007, personally appeared Blair M. Walker, known to me to be a  
credible person and of lawful age, who being by me first duly sworn, on his oath,  
deposes and says:

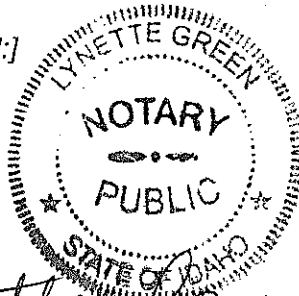
We initially installed the irrigation systems on this land prior to the 1981 irrigation  
season. The attached fixed asset listing shows the purchase of the irrigation systems  
installed on this property and adjacent property in 1980-1981. (see highlighted items)  
The property was purchased in 1980. The area has been under irrigation since that time.

Blair M. Walker

Blair M. Walker  
8055 N. 5<sup>th</sup> West  
Idaho Falls, ID 83401

Subscribed and sworn to before me, this 17<sup>th</sup> day of May, 2007

(Notary Seal:)



Lynette Green  
Lynette Green

NOTARY PUBLIC

My commission expires: 2/10/2010, ~~2007~~

## Asset Depreciation Short Report - Sorted by - ASSET A/C#

Company: WALKER FARMS

Method: 4 - BOOK

Std Conv Applied

Range: 1522 - PIVOTS &amp; IRRIGATION EQUIP - 1522 - PIVOTS &amp;

Year End: 12/31/07

File: S:\AKDATA\WALKFARM

Include: All assets

Page: 1

Date: 05/17/07

Time: 16:31:51

| Date Acq                                     | Description                        | Sort Code #2 | Cost       | Sec. 179 | Depr Basis | Includes Section 179 |           |            |
|----------------------------------------------|------------------------------------|--------------|------------|----------|------------|----------------------|-----------|------------|
|                                              |                                    |              |            |          |            | Beg A/Depr           | Curr Depr | End A/Depr |
| ASSET A/C#: 1522 - PIVOTS & IRRIGATION EQUIP |                                    |              |            |          |            |                      |           |            |
| 01/01/57                                     | PUMPS                              |              | 116.00     | 0.00     | 116.00     | 116.00               | 0.00      | 116.00     |
| 01/01/66                                     | HEADGATE                           |              | 590.00     | 0.00     | 590.00     | 590.00               | 0.00      | 590.00     |
| 01/01/68                                     | IRR SYSTEM                         |              | 75,911.65  | 0.00     | 75,911.65  | 75,911.65            | 0.00      | 75,911.65  |
| 01/01/70                                     | PUMP                               |              | 217.10     | 0.00     | 217.10     | 217.10               | 0.00      | 217.10     |
| 01/01/71                                     | IRRIGATION SYSTEM                  |              | 16,206.44  | 0.00     | 16,206.44  | 16,206.44            | 0.00      | 16,206.44  |
| 01/01/71                                     | 1/2 INT SPRINK SYSTEM              |              | 4,364.00   | 0.00     | 4,364.00   | 4,364.00             | 0.00      | 4,364.00   |
| 01/01/72                                     | IRR SYSTEM                         |              | 6,955.99   | 0.00     | 6,955.99   | 6,955.99             | 0.00      | 6,955.99   |
| 01/01/72                                     | 450 HP PUMP                        |              | 14,000.00  | 0.00     | 14,000.00  | 14,000.00            | 0.00      | 14,000.00  |
| 01/01/74                                     | (4) INJECTION PUMPS                |              | 1,631.33   | 0.00     | 1,631.33   | 1,631.33             | 0.00      | 1,631.33   |
| 01/01/74                                     | SPRINKLER - PIVOT                  |              | 54,028.98  | 0.00     | 54,028.98  | 54,028.98            | 0.00      | 54,028.98  |
| 01/01/75                                     | SPRINKLER SYSTEM                   |              | 50,000.00  | 0.00     | 50,000.00  | 50,000.00            | 0.00      | 50,000.00  |
| 03/01/78                                     | IRRIGATION SYSTEMS                 |              | 58,494.65  | 0.00     | 58,494.65  | 58,494.65            | 0.00      | 58,494.65  |
| 06/01/79                                     | 600 HP PUMP                        |              | 12,000.00  | 0.00     | 12,000.00  | 12,000.00            | 0.00      | 12,000.00  |
| 08/01/79                                     | IRRIGATION SYSTEM                  |              | 160,000.00 | 0.00     | 160,000.00 | 160,000.00           | 0.00      | 160,000.00 |
| 10/01/79                                     | STEEL MAINLINE                     |              | 32,218.00  | 0.00     | 32,218.00  | 32,218.00            | 0.00      | 32,218.00  |
| 10/18/79                                     | PUMP                               |              | 700.93     | 0.00     | 700.93     | 700.93               | 0.00      | 700.93     |
| 05/01/80                                     | 12 PUMPS                           |              | 260,000.00 | 0.00     | 260,000.00 | 260,000.00           | 0.00      | 260,000.00 |
| 05/01/80                                     | 2KA:13 SPRINKLER SYSTEMS.          |              | 390,000.00 | 0.00     | 390,000.00 | 390,000.00           | 0.00      | 390,000.00 |
| 05/01/80                                     | OLD CIRCLE SYSTEM                  |              | 10,000.00  | 0.00     | 10,000.00  | 10,000.00            | 0.00      | 10,000.00  |
| 06/23/80                                     | PUMP MAINLINE & 46 HANDLINES       |              | 145,000.00 | 0.00     | 145,000.00 | 145,000.00           | 0.00      | 145,000.00 |
| 08/12/80                                     | 46EA STAND & END PIPES; 15 PLUGS   |              | 2,082.90   | 0.00     | 2,082.90   | 2,082.90             | 0.00      | 2,082.90   |
| 07/10/81                                     | IRRIGATIONS SYSTEM 2KA - HAMER     |              | 80,129.00  | 0.00     | 80,129.00  | 80,129.00            | 0.00      | 80,129.00  |
| 01/03/82                                     | IRRIGATION EQUIPMENT               |              | 92,419.12  | 0.00     | 92,419.12  | 92,419.12            | 0.00      | 92,419.12  |
| 04/01/82                                     | PIVOTS - RIRIE PLACE               |              | 94,312.61  | 0.00     | 94,312.61  | 93,369.38            | 943.23    | 94,312.61  |
| 08/01/82                                     | PIVOT STRANGER PLACE               |              | 101,016.85 | 0.00     | 101,016.85 | 98,659.69            | 2,357.16  | 101,016.85 |
| 06/01/83                                     | PIVOTS                             |              | 57,003.71  | 0.00     | 57,003.71  | 53,773.54            | 2,280.15  | 56,053.69  |
| 07/28/83                                     | IRRIGATION EQUIPMENT               |              | 34,781.91  | 0.00     | 34,781.91  | 32,695.08            | 1,391.28  | 34,086.36  |
| 06/13/86                                     | 2KA IRRIGATION EQUIPMENT           |              | 15,000.00  | 0.00     | 15,000.00  | 12,350.00            | 600.00    | 12,950.00  |
| 04/17/87                                     | 3 HP SP4 PUMP - RIRIE              |              | 1,775.00   | 0.00     | 1,775.00   | 1,752.81             | 22.19     | 1,775.00   |
| 04/18/87                                     | 6 X 50 MAIN                        |              | 2,025.00   | 0.00     | 2,025.00   | 1,599.75             | 81.00     | 1,680.75   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 4,200.00   | 0.00     | 4,200.00   | 3,920.00             | 210.00    | 4,130.00   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 05/30/88                                     | CSI PUMP UNIT MDL 60-25            |              | 2,200.00   | 0.00     | 2,200.00   | 2,053.33             | 110.00    | 2,163.33   |
| 10/01/89                                     | PUMP                               |              | 9,097.73   | 0.00     | 9,097.73   | 7,846.85             | 454.89    | 8,301.74   |
| 03/03/90                                     | NEW PUMP ON REEDS                  |              | 15,839.50  | 0.00     | 15,839.50  | 13,331.66            | 791.98    | 14,123.64  |
| 03/03/90                                     | PIVOT CONVERSIONS                  |              | 17,850.00  | 0.00     | 17,850.00  | 12,019.00            | 714.00    | 12,733.00  |
| 06/22/90                                     | LINEARS ON WRIGHTS & STANGERS      |              | 229,514.00 | 0.00     | 229,514.00 | 152,244.29           | 9,180.56  | 161,424.85 |
| 03/12/91                                     | MAINLINE @ THEIDES                 |              | 35,240.40  | 0.00     | 35,240.40  | 22,318.98            | 1,409.62  | 23,728.60  |
| 05/29/91                                     | 5 CYL DIESEL PUMP (LINEAR/THEIDES) |              | 3,750.00   | 0.00     | 3,750.00   | 2,937.50             | 187.50    | 3,125.00   |
| 06/25/91                                     | LINDSAY LINEAR (THEIDES)           |              | 67,654.00  | 0.00     | 67,654.00  | 42,170.99            | 2,706.16  | 44,877.15  |
| 06/25/91                                     | LINDSAY LINEAR (THEIDES)           |              | 67,654.00  | 0.00     | 67,654.00  | 42,170.99            | 2,706.16  | 44,877.15  |
| 06/26/91                                     | THEIDES LINIERS SUPPLIES & LABOR   |              | 12,134.60  | 0.00     | 12,134.60  | 7,563.84             | 485.38    | 8,049.22   |
| 12/31/92                                     | ADD. EXP - HANDLINES INSTALLED     |              | 15,901.10  | 0.00     | 15,901.10  | 11,197.09            | 795.06    | 11,992.15  |
| 10/25/93                                     | VALMONT LINEAR W/DEUTZ ENGINE      |              | 32,750.00  | 0.00     | 32,750.00  | 17,357.50            | 1,310.00  | 18,667.50  |
| 11/19/93                                     | VALLEY 1/2 MILE LINEAR W/JD ENGINE |              | 23,900.00  | 0.00     | 23,900.00  | 12,587.33            | 956.00    | 13,543.33  |
| 11/19/93                                     | VALLEY 1/2 MILE LINEAR W/JD ENGINE |              | 23,900.00  | 0.00     | 23,900.00  | 12,587.33            | 956.00    | 13,543.33  |
| 08/08/94                                     | LANDA ENGINE SN P0894-8163         |              | 3,774.75   | 0.00     | 3,774.75   | 2,343.52             | 188.74    | 2,532.26   |
| 03/06/96                                     | DEUTZ ENG. AND CORNWELL PUMP       |              | 11,000.00  | 0.00     | 11,000.00  | 5,958.33             | 550.00    | 6,508.33   |
| 04/04/96                                     | ROUTE POWER UNDERGROUND            |              | 41,208.00  | 0.00     | 41,208.00  | 17,719.44            | 1,648.32  | 19,367.76  |
| 07/09/96                                     | BUTIKOFER LINEARS                  |              | 251,410.96 | 0.00     | 251,410.96 | 105,592.62           | 10,056.44 | 115,649.06 |
| 05/23/97                                     | Stanger/Reed Linears               |              | 470,000.00 | 0.00     | 470,000.00 | 181,733.33           | 18,800.00 | 200,533.33 |
| 05/31/97                                     | Lenear conversion and part         |              | 10,990.24  | 0.00     | 10,990.24  | 4,249.56             | 439.61    | 4,689.17   |
| 08/08/98                                     | STANGER LINEARS                    |              | 329,021.67 | 0.00     | 329,021.67 | 110,770.65           | 13,160.87 | 123,931.52 |
| 05/09/00                                     | 1200 AMP PHASELINER BUTIKOFER      |              | 2,716.86   | 0.00     | 2,716.86   | 1,811.26             | 271.69    | 2,082.95   |
| 05/09/00                                     | 400 AMP PHASELINER BUTIKOFER       |              | 2,716.86   | 0.00     | 2,716.86   | 1,811.26             | 271.69    | 2,082.95   |
| 01/16/01                                     | 600 HP GE MOTOR S/N 6328P24        |              | 16,000.00  | 0.00     | 16,000.00  | 4,800.00             | 800.00    | 5,600.00   |

SPECIAL POWER OF ATTORNEY  
(Duplicate Originals)

RECEIVED

FEB 28 2001

Department of Water Resources  
System Report

I, Roland L. (Von) Walker of Jefferson County, State of Idaho, designate and appoint Blair M. Walker of Bonneville County, State of Idaho, as my special attorney in fact and agent (subsequently called "agent") to act in my name and for my benefit to the extent and as specifically provided hereinafter. I grant to my agent full power and authority to do everything necessary in exercising any and all of the powers specifically granted as fully as I might or could do if personally present and fully competent, hereby ratifying and confirming all that my agent shall lawfully do or cause to be done by virtue of this special power of attorney and the powers herein specifically granted.

1. Special Grant of Power

My agent shall have the power to exercise and perform those specific acts described hereinafter, without limitation, but only as specifically enumerated in this instrument. My agent shall have the power to do and perform all matters, transacts all business, and make, execute and acknowledge all contracts, leases, assignments, assurances, and instruments of every kind which may be requisite or proper to effectuate only those specific purposes of this special power of attorney as described hereinafter, excepting Blair M. Walker shall have no authority to execute on my behalf real property mortgages, real property trust deeds, and real property conveyances and deeds.

2. Specific Powers

With the sole purpose of limiting the power and authority conferred upon my agent by this instrument, my agent shall have and may exercise only the following specific powers:

(a) To manage, administer, operate, and regulate the business operation of Roland L. (Von) Walker d/b/a Walker Farms and Walker Cattle. Such shall include the right to lease, grant, sell, purchase, finance or mortgage farm equipment, implements, and any and all motor vehicles from or to any person or entity, including those presently owned by, titled, to be owned by, or to be titled in my name or in the name of Walker Farms or Walker Cattle.

(b) To collect and receive any money, property, debts or claims whatsoever, as are now or shall hereafter become due, owing and payable or belonging to Walker Farms or Walker Cattle.

(c) To incur indebtedness on my behalf for the purposes of Walker Farms or Walker Cattle. Such shall include the right to execute contracts for the purchase of seed, fertilizers, pesticides, herbicides, and other chemicals for the ordinary and necessary purposes of Walker Farms or Walker Cattle, including the right to execute security agreements and financing statements as may be required by such vendors to encumber the crops or livestock of Walker Farms or Walker Cattle in order to secure the repayment of such indebtedness.

(d) To sign any application, effectuate coverage, and the continuation of coverage for real property or personal property insurance for Walker Farms or Walker Cattle. Further, to execute any and all other papers that may be necessary for that purpose and for the continuation of such insurance; and also to cancel and surrender any policy that he may obtain and on such canceling, or the expiration thereof, to receive any dividend, return premium or deposit, that may be due. Also, to pay all amounts due from me for insurance.

3. Revocability

This power of attorney is revocable, provided, that insofar as any governmental agency, bank, trust company, insurance company, transfer agent, or other person shall rely upon this power, this power may be revoked only by a notice in writing executed by me or my agent and delivered to such

person or institution. This power of attorney shall terminate automatically upon my death and the appointment by a court of competent jurisdiction of a personal representative as allowed by my will or by law.

4. Interpretation.

This instrument is to be construed and interpreted as a special power of attorney. The enumeration of specific powers herein is intended to limit or restrict the powers herein granted to my agent.

5. Disability of Principal.

This Power of Attorney SHALL be affected by my subsequent disability or incapacity. In the event of my disability or incapacity, this special power of attorney shall be void and held for naught.

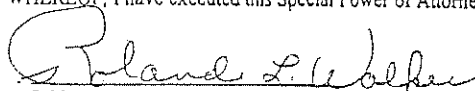
6. Governing Law.

This Special Power of Attorney is executed and delivered in the State of Idaho and the laws of the State of Idaho shall govern all questions as to the validity of this power and as to the construction of its provisions.

7. Counterparts and Photographic Copies.

This Special Power of Attorney is executed in two (2) counterparts. Each executed counterpart and any photographic copy of this Special Power of Attorney shall have the force and effect of the original.

IN WITNESS WHEREOF, I have executed this Special Power of Attorney this 1<sup>st</sup> day of August, 1996.

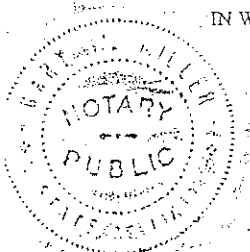
  
ROLAND L. (VON) WALKER

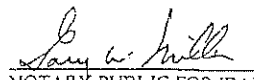
INDIVIDUAL ACKNOWLEDGMENT

STATE OF IDAHO           )  
                                  )::SS  
County of Bonneville    )

On this 1<sup>st</sup> day of August 1996, before me, the undersigned, a Notary Public in and for the State of Idaho, personally appeared Roland L. (Von) Walker, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand the day and year first above written.



  
\_\_\_\_\_  
NOTARY PUBLIC FOR IDAHO  
Residing at: 7474 I.  
Commission Expires: 8-5-97