

COPY

GENERAL POWER OF ATTORNEY

I, Roland L. Walker, of Jefferson County, State of Idaho, designate and appoint Roland N. Walker of Jefferson County, State of Idaho, as my attorney in fact and agent (subsequently called "agent") to act in my name and for my benefit. I grant to my agent full power and authority to do everything necessary in exercising any of the powers herein 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 power of attorney and the powers herein granted.

1. General Grant of Power.

My agent shall have power to exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may hereafter acquire, relating to any person, matter, transaction or property, real or personal, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the powers specifically enumerated in this instrument. Generally, my agent shall have power to do and perform all matters, transact all business, and make, execute and acknowledge all contracts, orders, deeds, mortgages, leases, assignments, assurances, and instruments of every kind which may be requisite or proper to effectuate the purposes of this general power of attorney.

2. Specific Powers.

Without in any way limiting the generality of the power and authority conferred upon my agent by this instrument, my agent shall have and may exercise each of the following specific powers:

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(a) Power to Acquire and Sell. To acquire, purchase, exchange, grant options to sell, assign, release, convey, mortgage, hypothecate, lease and accept and take possession of real and personal property and interests therein, both tangible and intangible, upon such terms, conditions and covenants as my agent shall deem proper and to sign, seal, execute and deliver and acknowledge such deeds, leases, contracts, assignments, indentures, agreements, mortgages, deeds of trust, bills of sale, security agreements and related forms, exchange agreements, bills, bonds, notes, receipts, releases and satisfactions of mortgages, security interests and judgments and such other instruments in writing as shall be proper.

(b) Borrowing and Banking Powers. To borrow moneys on my behalf and to sign, seal, execute, deliver and acknowledge on my behalf such promissory notes, bills, bonds, or other evidence of indebtedness and such mortgages, deeds of trust, security agreements, pledges, or other documents to secure the payment of borrowed funds as my agent shall deem proper. To make, receive and endorse checks and drafts, deposit and withdraw funds, acquire and redeem certificates of deposit, in banks, savings and loan associations and other financial institutions, and to release such mortgages, deeds of trust, or other security instruments as may be necessary or proper in the exercise of the rights and powers herein granted.

(c) Powers of Collection and Payment. To forgive, request, demand, sue for, recover, collect, receive and hold all sums of money, debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes,

interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension, profit sharing, retirement, social security, medicare, insurance, and other contractual benefits and proceeds, all documents of title, all property and property rights, real or personal, intangible and tangible, and demands whatsoever, liquidated or unliquidated, now or hereafter owned by, or due, owing, payable or belonging to me, or in which I have or may hereafter acquire an interest; to have, use, and take all lawful means and equitable and legal remedies and proceedings in my name and for the collection and recovery thereof including the enforcement of mortgages, deeds of trust and security instruments, and to adjust, sell, compromise, and agree for the same, and to execute and deliver for me, on my behalf, and in my name, all endorsements, releases, receipts or other sufficient discharges for the same. To pay and discharge all debts and demands due and payable or which may hereafter become due and payable by me to any person or persons whomsoever.

(d) Management Powers. To maintain, repair, improve, invest, manage, insure, rent, lease, encumber, partition and in any manner deal with any real or personal property, tangible or intangible, or any interest therein, that I now own or may hereafter acquire, upon such terms and conditions as my agent shall deem proper, and to transfer any or all of my assets to the trustee of any revocable living trust which I may have created.

(e) Motor Vehicles. To apply for a certificate of title upon, and endorse and transfer title to, any motor vehicle, and to represent in such transfer assignment that the

title to said motor vehicle is free and clear of all liens and encumbrances except those specifically set forth in such transfer assignment.

(f) Business Interests. To conduct or participate in any lawful business of whatever nature; to execute partnership agreements and amendments thereto; to incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate or dissolve any business; to elect or employ officers, directors and agents; to carry out the provisions of any agreement for the sale of any business interest or the stock therein; and to exercise voting rights with respect to stock, either in person or by proxy, and exercise stock options.

(g) Tax Powers. To prepare, sign and file joint or separate income tax returns or declarations of estimated tax for any year or years; to prepare, sign and file gift tax returns with respect to gifts made by me for any year or years; to consent to any gift and to utilize any gift-splitting provision or other tax election; and to prepare, sign and file any claims for refund of any tax.

(h) Safe Deposit Boxes. To have access at any time or times to any safe deposit box rented by me, wheresoever located, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe deposit box, and any institution in which any such safe deposit box may be located shall not incur any liability to me or my estate as a result of permitting my agent to exercise this power.

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.

4. Third-Party Reliance.

Third parties may rely upon the representations of my agent as to all matters relating to any power granted to my agent, and no person who may act in reliance upon the representations of my agent or the authority granted to my agent shall incur any liability to me or my estate as a result of permitting my agent to exercise any power.

5. Successor Agent.

In the event my agent dies or is determined by a court of competent jurisdiction to be incapacitated, I designate Dorothy M. Walker as his successor to act as my agent with all of the powers referred to herein.

6. Expiration.

Unless sooner revoked in the manner above proved,

this General Power of Attorney shall expire at midnight

on July 16, 1990.

7. Counterparts and Photographic Copies.

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

8. Interpretation.

This instrument is to be construed and interpreted as a general power of attorney. The enumeration of specific powers herein is not intended to, nor does it, limit or restrict the general powers herein granted to my agent.

9. Disability of Principal.

This General Power of Attorney shall not be affected by disability of the principal.

10. Governing Law.

This General 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.

IN WITNESS WHEREOF, I have executed this General Power of Attorney this 1st day of February, 1983.

Roland L. Walker
Roland L. Walker

STATE OF IDAHO)
) ss.
County of Bonneville)

On the 1st day of February, 1983, before me, the undersigned, a Notary Public, in and for the State of Idaho, personally appeared ROLAND L. WALKER, known or identified to me to be the person whose name is subscribed to the within General Power of Attorney and acknowledged to me that he executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal, the day and year in this certificate first above written.

(seal)

R. L. Walker
Notary Public for Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: April