

SPECIAL POWER OF ATTORNEY

HAILEY CEMETERY MAINTENANCE DISTRICT by these presents does make, constitute and appoint **PATRICK D. BROWN** of Twin Falls, Idaho, its true and lawful attorney for it and in its name with full authority to act on behalf of the company in all matters before the Idaho Department of Water Resources and/or the Snake River Basin Adjudication involving the claim and/or transfer of water rights in which the District has any interest, and all other functions relating thereto.

HAILEY CEMETERY MAINTENANCE DISTRICTBy: *Jan Jan*Its VICE CHAIRMAN
HAILEY CEMETERY MAINTENANCE DISTRICT
BOARD

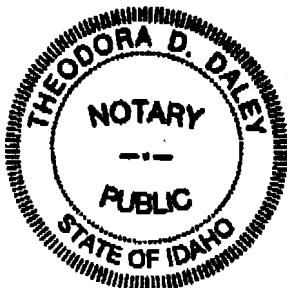
STATE OF IDAHO)

) ss.

County of Blaine)

On this 13th day of December, 2006, before me, the undersigned Notary Public in and for said County and State, personally appeared Jill Goren, known or identified to me to be the Vice Chair of HAILEY CEMETERY MAINTENANCE DISTRICT, the entity that executed the foregoing instrument, and acknowledged to me that such entity 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.



Theodora D. Daley
NOTARY PUBLIC
Residence: Blaine County, Hailey
My Commission Expires: 10-12-2012