

October 23, 2013
E. Gary Steed

RECEIVED
OCT 28 2013
DEPT. OF WATER RESOURCES
SOUTHERN REGION

Jana M Reeder
Idaho Department of Water Resources
1341 Filmore Street, suite 200
Twin Falls, Idaho 83301-3380

Dear Jana,

We have felt it best to change the power of attorney and delete our daughter Kathleen and in her place have our son Bruce. So if you would just discard the first power of attorney and replace it with the enclosed copy, we would appreciate it. Bruce has been doing all the work on this water issue and we need him to officially act for us along with Garth.

Thank you,



E. Gary Steed

Transfer 78632

**DURABLE POWER OF ATTORNEY FOR FINANCE
OF
EARL GARY STEED**

RECEIVED

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DEPT. OF WATER RESOURCES
SOUTHERN REGION

ARTICLE I

Creation

I, Earl Gary Steed, as Principal and a resident of the State of Idaho designate the following persons, in order of preference and succession, to serve as Attorney-In-Fact (my "Agent") for me and to act as the guardian or limited guardian of my estate should guardianship proceedings become necessary or desirable:

- 1) Earl Garth Steed (my son)
- 2) Bruce Gordon Steed (my son)

ARTICLE II

Effectiveness; Effective Immediately

This Power of Attorney shall become effective immediately and shall survive and continue during any disability, incompetence, incapacity, or partial incapacity I may experience. This Power of Attorney shall not be affected by my subsequent disability or incapacity or by lapse of time. Disability, incompetence, incapacity or partial incapacity shall include, without limitation, my inability to manage my property and affairs or caring for myself effectively, for reasons such as mental illness, mental deficiency or other mental incapacity, physical illness or disability, advanced age, senility, chronic use of drugs, chronic intoxication, which may be evidenced by a written statement of my regularly attending physician or two other qualified physicians or by court order.

ARTICLE III

When Successor Agent is Entitled to Act

The successor Agent shall be entitled to act upon the death, disability or incapacity determined by the same criteria above, or upon the written resignation of the designated prior Agent or under a written delegation of authority by my Agent.

ARTICLE IV

Powers

My Agent shall have all powers of an absolute owner over my assets and liabilities, whether located within or without the State of Idaho, including, without limitation, the following power and authority:

A. Power relating to tangible personal property transactions. I empower my attorney-in-fact to:

1. accept as a gift or as security for a loan, reject, demand, buy, receive, or otherwise acquire ownership or possession of tangible personal property or an interest in tangible personal property;
2. sell, exchange, convey with or without covenants, release, surrender, mortgage, encumber, pledge, hypothecate, create a security interest in, pawn, grant options concerning, lease, sublease to others, or otherwise dispose of tangible personal property or an interest in tangible personal property;
3. release, assign, satisfy, or enforce, by litigation or otherwise, a mortgage, security interest, encumbrance, lien, or other claim on behalf of the principal with respect to tangible personal property or an interest in tangible personal property; and
4. do an act of management or conservation with respect to tangible personal property or an interest in tangible personal property on behalf of the principal, including:
 - a. insuring against casualty, liability, or loss;
 - b. obtaining or regaining possession or protecting the property or interest, by litigation or otherwise;
 - c. paying, compromising or contesting taxes or assessments or applying for and receiving refunds in connection with taxes or assessments;
 - d. moving from place to place;
 - e. storing for hire or on gratuitous bailment; and
 - f. using, altering, and making repairs or alterations.

B. Power relating to banking and other financial institution transactions. I empower my attorney-in-fact to:

1. continue, modify, and terminate an account or other banking arrangement made by or on behalf of the principal;
2. establish, modify, and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, brokerage firm, or other financial institution selected by

the agent;

3. hire a safe deposit box or space in a vault;
4. contract to procure other services available from a financial institution as the agent considers desirable;
5. withdraw by check, order, or otherwise money or property of the principal deposited with or left in the custody of a financial institution;
6. receive bank statements, vouchers, notices, and similar documents from a financial institution and to act with respect to them;
7. enter a safe deposit box or vault and withdraw or add to the contents;
8. borrow money at an interest rate agreeable to the agent and pledge as security personal property of the principal necessary in order to borrow, pay, renew, or extend the time of payment of a debt of the principal;
9. make, assign, draw, endorse, discount, guarantee, and negotiate promissory notes, checks, drafts, and other negotiable or nonnegotiable paper of the principal or payable to the principal or the principal's order; receive the cash or other proceeds of those transactions; and accept a draft drawn by a person upon the principal and pay it when due;
10. receive for the principal and act upon a sight draft, warehouse receipt, or other negotiable or nonnegotiable instrument;
11. apply for and receive letters of credit, credit cards, and traveler's checks from a financial institution and give an indemnity or other agreement in connection with letters of credit; and
12. consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution.

C. Power relating to claims and litigation. I empower my attorney-in-fact to:

1. assert and prosecute before a court or administrative agency a claim, counterclaim, or offset, and defend against an individual, a legal entity, or government, including suits to recover property or other thing of value, to recover damages sustained by the principal, to eliminate or modify tax liability, or to seek an injunction, specific performance, or other relief;
2. bring an action to determine adverse claims, intervene in litigation, and act as amicus curiae;

3. in connection with litigation, procure an attachment, garnishment, libel, order of arrest, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgment, order, or decree;
4. in connection with litigation, perform any lawful act, including acceptance of tender, offer of judgment, admission of facts, submission of a controversy on an agreed statement of facts, consent to examination before trial, and binding the principal in litigation;
5. submit to arbitration, settle, and propose or accept a compromise with respect to a claim or litigation;
6. waive the issuance and service of process upon the principal; accept service of process; appear for the principal; designate persons upon whom process directed to the principal may be served; execute and file or deliver stipulations on the principal's behalf; verify pleadings; seek appellate review; procure and give surety and indemnity bonds; contract and pay for the preparation and printing of records and briefs; and receive, execute, and file or deliver a consent, waiver, release, confession of judgment, satisfaction of judgment, notice, agreement, or other instrument in connection with the prosecution, settlement, or defense of a claim or litigation;
7. act for the principal with respect to bankruptcy or insolvency proceedings, whether voluntary or involuntary, concerning the principal or some other person, with respect to a reorganization proceeding or a receivership or application for the appointment of a receiver or trustee that affects an interest of the principal in property or other thing of value; and
8. pay a judgment against the principal or a settlement made in connection with litigation and receive and conserve money or other thing of value paid in settlement of or as proceeds of a claim or litigation.

ARTICLE V

Purposes

My Agent shall have all powers as are necessary or desirable to provide for my support, maintenance, health, emergencies, and urgent necessities.

ARTICLE VI

Limitations on Powers

My Agent shall not exercise any of the powers for my Agent's own benefit or in satisfaction of a legal obligation of my Agent except and unless specifically provided for above.

ARTICLE VII
Termination and Revocation

A. In General. This power of attorney revokes and supersedes all prior financial powers of attorney executed by me, whether recorded or not. This power of attorney may be revoked, suspended or terminated by me at any time or by court order. If this Power of Attorney has been recorded, the written instrument of revocation may be recorded in the office of the recorder or auditor of the place where the power was recorded. Upon my death, this power of attorney shall terminate upon actual knowledge or receipt of written notice thereof by the Agent.

B. By Guardian. A Guardian of my estate appointed by the Court shall have the power to revoke, suspend or terminate this power of attorney, subject to the approval of the court. A Guardian of my person only shall not have the power to revoke, suspend or terminate this power.

C. Dissolution/Legal Separation. The designation of my spouse or domestic partner as Agent shall terminate upon the filing of a petition for dissolution of relationship, equitable distribution of property, separation or like instrument by either me or my partner, without further notice to my Agent/spouse/domestic partner.

ARTICLE VIII
General Provisions

A. Accounting. My Agent shall keep accurate records of my financial affairs, including documentation of all transactions in which the Agent is involved. My Agent shall account for all actions taken by my Agent for or on behalf of me upon request by me, any guardian or limited guardian of my estate or of my person, any subsequently appointed Agent, any successor Agent acting in such capacity, any primary or alternate Agent named herein, and/or to any subsequently appointed personal representative of my estate.

B. Reliance. Any person acting in good faith and in reasonable reliance on this power of attorney shall not incur any liability thereby, so long as such party has not received actual knowledge or actual notice of revocation, suspension or termination of this Power of Attorney by death or otherwise. Any action so taken unless otherwise invalid or unenforceable, shall be binding on my heirs, devisees, legatees, or personal representative.

C. Indemnity. My estate shall hold harmless and indemnify my Agent from all liability for acts or omissions done in good faith.

D. Compensation. My Agent serving hereunder shall NOT be entitled to receive compensation, but SHALL be entitled to reimbursement for costs expended. My Agent is authorized and encouraged when s/he deems it desirable or necessary to employ others to aid in

the management of my assets, or the exercise of powers under this Power of Attorney or any Power of Attorney for Health Care that I have executed, including but not limited to, lawyers, accountants, financial advisors, physicians or other appropriate persons.

E. Court Enforcement. My Agent shall have the power to seek appropriate court orders mandating acts which my Agent deems appropriate if a third party refuses to comply with decisions made by my Agent which are authorized by this document, or enjoining acts by third parties which my Agent has not authorized. My Agent may bring legal action against any third party who fails to comply with actions I have authorized my Agent to take and demand damages on my behalf for such noncompliance.

F Reliance On Photocopy. Third parties shall be entitled to rely on a photocopy of the signed Original hereof.

G. Applicable Law. The laws of the State of Idaho shall govern this Power of Attorney. This Power of Attorney is intended to be valid in any jurisdiction in which it is presented.

H. HIPAA Release Authority. I intend for my agent to be treated as I would be with respect to my rights regarding the use and disclosure of my individually identifiable health information or other medical records. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 (aka HIPAA), 42 USC 1320d and 45 CFR 160-164. I authorize: any physician, health-care professional, dentist, health plan, hospital, clinic, laboratory, pharmacy or other covered health-care provider, any insurance company and the Medical Information Bureau Inc. or other health-care clearinghouse that has provided treatment or services to me, or that has paid for or is seeking payment from me for such services, to give, disclose and release to my agent, without restriction, all of my individually identifiable health information and medical records regarding any past, present or future medical or mental health condition, including all information relating to the diagnosis and treatment of HIV/AIDS, sexually transmitted diseases, mental illness, and drug or alcohol abuse.

The authority given my agent shall supersede any prior agreement that I may have made with my health-care providers to restrict access to or disclosure of my individually identifiable health information. The authority given my agent has no expiration date and shall expire only in the event that I revoke the authority in writing and deliver it to my health-care provider.

DATED this 18 day of October, 2013.

Earl Gary Steed

Earl Gary Steed, Principal

Social Security Number: 

Residing at:

2354 E. 2776 S.

Malta, ID 83342

STATE OF Arizona }
COUNTY OF Navajo } ss.

This is to certify that on this 18th day of October, 2013, before me, the undersigned Notary Public in and for the state of Arizona, duly commissioned and qualified, personally appeared Earl Gary Steed, to me known to be the person described in and who executed the within and foregoing Power of Attorney, and acknowledged to me that he signed the same as his free and voluntary act and deed, for the uses and purposes therein mentioned.

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

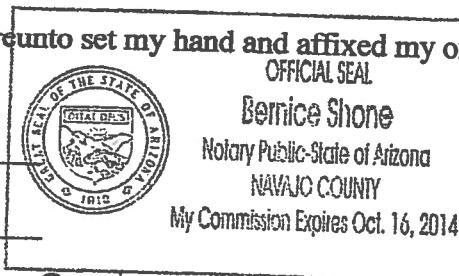
Bernice Shone

Notary Signature

Print Name: Bernice Shone

NOTARY PUBLIC in and for the

state of Arizona, residing at Pinon, Arizona.



My commission expires: Oct. 16, 2014.