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IN THE DISTRICT COURT OF THE SEVENTH JUDICIAL DISTRICT OF THE
STATE OF IDAHO, IN AND FOR THE COUNTY OF BONNEVILLE
MAGISTRATE DIVISION

IN THE MATTER OF THE ESTATE

OF

ROBERT JAHN,

Deceased.

Case No.: CV - 2007- 887

LETTERS TESTAMENTARY

1. Pamela Jahn Lyon was duly appointed and qualified as personal representative of the estate of the above named decedent on the 13 day of February, 2007, by the Magistrate acting as Registrar with all authority pertaining thereto.
2. Administration of the estate is unsupervised.
3. These letters are issued to evidence the appointment, qualification, and authority of said personal representative.

WITNESS, my signature and the seal of this court, this 13 day of February, 2007.

A. Mark Kishner

Magistrate

STATE OF IDAHO
County of Bonneville
HEREBY CERTIFY that above and foregoing
is a full and correct copy of the original
thereof, on file in my office.

Dated 2-13 2007
RONALD LONGMORE
Clerk of the District Court

By [Signature]
Deputy Clerk

GENERAL POWER OF ATTORNEY

I, Lucille Dixon Jahn, of Bonneville County, State of Idaho, designate and appoint Pamela Jahn Lyon, whose residence address and telephone number are: 8850 Ustick Road, Nampa, Idaho 83687, (208) 465-5605, 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:

(a) Acquire and Sell. To acquire, purchase, exchange, grant options to sell, assign, release, convey, mortgage, hypothecate, lease and accept and take possession of, and take any other action of any nature whatsoever regarding 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.

This shall specifically include the power to lease or sell, and to sign all leases, deeds, closing statement and any other necessary documentation relating to such lease or sale, or to mortgage or enter into deeds of trust, and sign all necessary documentation related to such mortgages or deeds of trust, as to any real property that I own, including, but not limited to the following:

See Schedule A attached

(b) Borrow and Deposit. 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) Collect and Pay. 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. To buy, sell, or cash Treasury securities.

(d) Management. 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) Taxes. To prepare, sign, and file all joint or separate income and other federal and state tax returns, or declarations of estimated tax for any year or years which I am required to file; to sign my name to tax returns; 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; to hire preparers and advisors and pay for their services; and to do whatever is necessary to protect my assets from assessments for income taxes and other taxes for the years 2000 to 2070. The agent is specifically authorized to receive confidential information; to receive checks in payment of any refund of taxes, penalties, or interest; to execute waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of claims for credit or refund; to execute consents extending the statutory period for assessment or collection of taxes; to execute closing agreements under Internal Revenue Code Section 7121, or any successor statute; and to delegate authority or substitute another representative with respect to all above matters.

(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.

(i) Margin Account. To buy, sell, and trade in securities of any nature, including short sales, on margin, and for such purposes to maintain and operate margin accounts with brokers, and to pledge any securities held or purchased by my agent with such brokers as securities for loans and advances.

(j) Actions to Obtain Medicaid Benefits. To take any and all action necessary to qualify me for Medicaid benefits, including but not limited to transfer of assets to my spouse in conjunction with Medicaid qualification and entering into a marital agreement with my spouse in conjunction with such qualification.

3. Powers Not Granted.

Notwithstanding any other possible language to the contrary in this instrument, the agent is specifically NOT GRANTED the following powers:

(a) To use my assets for the agent's own legal obligations, including, but not limited to, support of the agent's dependents;

(b) To exercise any trustee powers under an irrevocable trust of which the agent is a settlor and I am a trustee; and

(c) To exercise incidents of ownership over any life insurance policies which I own on the agent's life.

4. 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.

5. Revocation of Prior Powers of Attorney.

I revoke any prior powers of attorney that I have made.

6. 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.

7. Disability of Principal.

This Power of Attorney shall not be affected by my subsequent disability or incapacity.

8. Designation of Guardian and Conservator.

If guardianship or protective proceedings for my person or estate are hereafter commenced, I nominate as guardian of my person and conservator of my property the same persons then serving, or entitled to serve as attorney in fact and agent pursuant to the designation in this Power of Attorney.

9. Successor Agent.

In the event my agent dies, is determined by a court of competent jurisdiction to be incapacitated, resigns, is removed or for any other reason is unable or unwilling to act I designate as successor agent, with all of the powers referred to herein, the following:

Thomas Lyon
8850 Ustick Road
Nampa, Idaho 83687
(208) 465-5605

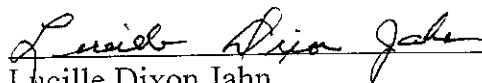
10. Governing Law.

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.

11. Counterparts.

This General Power of Attorney is executed in several counterparts. Each executed counterpart of this General Power of Attorney shall have the force and effect of the original.

IN WITNESS WHEREOF, I have executed this General Power of Attorney on the 2nd day of January, 2007.

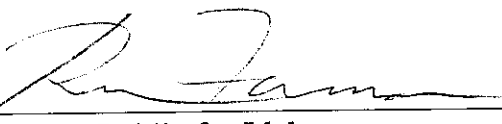

Lucille Dixon Jahn

STATE OF IDAHO)
)ss.
County of Bonneville)

On the 2nd day of January, in the year of 2007, before me, the undersigned, a notary public, in and for said State, personally appeared Lucille Dixon Jahn, known or identified to me to be the person whose name is subscribed to the within instrument and acknowledged to me that she 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)



Notary Public for Idaho
Residing at Idaho Falls, Idaho
My Commission Expires: 11/12/10

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SCHEDULE A

The Northwest Quarter of the Southwest Quarter (NW $\frac{1}{4}$ SW $\frac{1}{4}$), Section 27, Township 2 North, Range 37 E.B.M.

Together with: Commencing at the Northwest corner of the Northeast Quarter of the Southwest Quarter (NE $\frac{1}{4}$ SW $\frac{1}{4}$), Section 27, Township 2 North, Range 37, running thence East to the New Sweden Canal; thence Southwesterly along the said canal to intersection of the West line of said Forty; thence North on said subdivision line to the place of beginning.

EXCLUDING THEREFROM: Commencing at the Southeast corner of the Northwest Quarter of the Southwest Quarter (NW $\frac{1}{4}$ SW $\frac{1}{4}$) of Section 27, Township 2 North, Range 37 E.B.M., running thence North 350 feet to a certain irrigation canal as now constructed; thence Southwesterly along said canal to its intersection with the South line of said 40; thence East on said South line 319 feet to the place of beginning, Bonneville County, Idaho.