

SPECIAL POWER OF ATTORNEY

WARNING TO PERSONS EXECUTING THIS DOCUMENT: This is an important legal document. It creates a power of attorney that provides the person you designate as your attorney-in-fact with the broad powers it sets forth. You have the right to terminate this power of attorney. If there is anything about this form that you do not understand, you should ask a lawyer to explain it to you.

I, Nancy Jane Gillet, residing at 4540 Dorinda Road, Yorba Linda, California 92887, hereby appoint Gary Lammers of 150 Bayview , Coolin, Idaho 92887, as my Attorney-in-Fact ("Agent").

My agent shall have full power and authority to act on my behalf but only to the extent permitted by this Special Power of Attorney. My Agent's powers shall include the power to:

Make any and all decisions regarding the water rights to Nancy Gillet's property located at 1755 Cavanaugh Bay Road Coolin, Idaho 83821

I hereby grant to my Agent the full right, power, and authority to do every act, deed, and thing necessary or advisable to be done regarding the above powers, as fully as I could do if personally present and acting.

Any power or authority granted to my Agent under this document shall be limited to the extent necessary to prevent this Power of Attorney from causing, (i) my income to be taxable to my Agent, (ii) my assets to be subject to a general power of appointment by my Agent, and (iii) my Agent to have any incidents of ownership with respect to any life insurance policies that I may own on the life of my Agent.

My Agent shall not be liable for any loss that results from a judgment error that was made in good faith. However, my Agent shall be liable for willful misconduct or the failure to act in good faith while acting under the authority of this Power of Attorney.

My Agent shall not be entitled to any compensation, during my lifetime or upon my death, for any services provided as my Agent. My Agent shall be entitled to reimbursement of all reasonable expenses incurred in connection with this Power of Attorney.

My Agent shall provide an accounting for all funds handled and all acts performed as my Agent, if I so request or if such a request is made by any authorized personal representative or fiduciary acting on my behalf.

This Power of Attorney shall become effective immediately, and shall not be affected by my disability or lack of mental competence, except as may be provided otherwise by an applicable state statute. This is a Durable Power of Attorney. This Power of Attorney shall continue

effective until my death. This Power of Attorney may be revoked by me at any time by providing written notice to my Agent.

Dated 12-28, 2005, at Yorba Linda, California.

Nancy Jane Gillet
Nancy Jane Gillet

Witness Signature

Witness Signature

STATE OF CALIFORNIA, COUNTY OF ORANGE, ss:

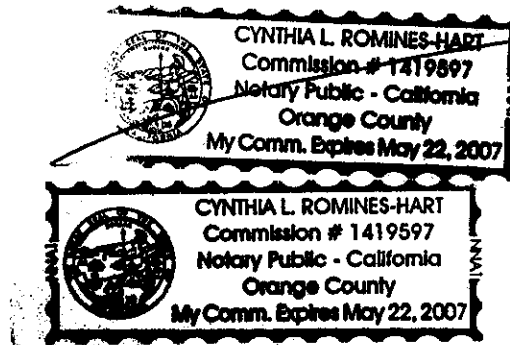
The foregoing instrument was acknowledged before me this 28TH day of DECEMBER, 2005 by Nancy Jane Gillet, who is personally known to me or who has produced CALIFORNIA DRIVERS LICENSE as identification.

Cynthia L. Romines-Hart
Signature of person taking acknowledgment

CYNTHIA L. ROMINES-HART
Name typed, printed, or stamped

NOTARY PUBLIC
Title or rank

Commission # 1419597
Serial number (if applicable)



7736

NANCY J GILLET
4540 DORINDA RD
YORBA LINDA, CA 92887

Date 4-18-06

16-66/1220
405

Pay to the State of Idaho - Dept. of Water Resources \$ 50.
Order of Fifty and no/100 Dollars

REGENCE
© Bank of America

Bank of America



Valued Customer
OVER 25 YEARS

Yorba Linda
4802 Main St
Yorba Linda CA
714.533.4470

For water rights

Nancy J Gillet MP

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