

DURABLE GENERAL POWER OF ATTORNEY
of
David Roland Hinkson

I, David Roland Hinkson, the principal, of Fremont County, State of Colorado, formerly of Idaho County, State of Idaho, reposing special trust and confidence, hereby designate Roland C. Hinkson, of Ouray County, State of Colorado my attorney-in-fact and agent for all matters, including health care, personal matters and financial affairs (hereinafter referred to as "Agent" or "Financial Agent") or, if Roland C. Hinkson is unable to serve as my Agent, I appoint Craig E. Hinkson to act as my alternate Agent in my name, place and stead, and for my benefit, to do the following described acts upon the conditions and under the terms set forth below.

ARTICLE I.
GENERAL PROVISIONS

1. General Grant of Power. I hereby grant to my Agent full power and authority to exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may hereafter acquire, relating to any person (including my own person), matter, transaction, trust or property, real or personal, intellectual, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the following specifically enumerated powers: 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 I was personally present, with full power of substitution or revocation, 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.

2. Effective Date and Durability. This Durable General Power of Attorney, executed in triplicate, shall become effective upon my signature and shall be durable, in that it and shall continue in full force and effect through any time and for any period when I am either incompetent or unable to communicate responsible decisions concerning either my personal, financial or health related affairs, whether because of a mental incapacity or physical disability.

This Durable General Power of Attorney shall not be affected by the subsequent disability of the principal and shall remain in full force and effect even though the principal becomes incompetent. It is intended to be a General Durable Power of Attorney and shall be construed according to the laws of the State of Colorado.

3. Prior POA's Revoked – Exception. Except for that certain limited Power of Attorney of August 23, 2004 granted by me to Gregory W. Towerton of Grangeville, Idaho, to operate WaterOz as the General Manager thereof, all other Powers of Attorney granted at any time to any other person shall be and hereby are revoked.



- 4. 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 Financial Agent. Wherever herein the singular is used, it implies the plural, and the masculine implies the feminine.

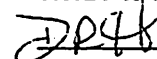
**ARTICLE II.
HEALTH CARE PROVISIONS**

- 1. Statement of Desires, Special Provisions, and Limitations. In the event that the condition of my health requires continuous nursing or medical care, I direct that my Health Care Agent shall make every reasonable effort to arrange for my care in the surroundings of my home or any other place where I may be residing at the time, to the extent it is possible without endangering my health, or if not, he shall make such arrangements only for so long as my health requires me to be in a nursing or hospital facility and then return home. It is my intent to reside at home continuously.
- 2. General Statement of Health Care Authority Granted. Subject to any limitations in this document, I hereby grant to my Agent full power and authority to make health care decisions for me to the same extent that I could make such decisions for myself if I had the capacity to do so. In exercising this authority, my Health Care Agent shall make health care decisions that are consistent with my desires as stated in this document or otherwise made known to my Agent, including, but not limited to, my desires concerning obtaining or refusing or withdrawing life-prolonging care, treatment, services, and procedures. For the purposes of this document, "health care decision" means determination of place of residence and consent, refusal of consent, or withdrawal of consent to any care, treatment, service, or procedure to maintain, diagnose, or treat an individual's physical condition.

**ARTICLE III.
FINANCIAL AFFAIRS PROVISIONS**

- 1. Powers of Collection and Payment. To forgive, request, demand, sue for, recover, collect, receive, hold all such sums of money, debts, dues, commercial or private negotiable instruments or paper, checks, drafts, accounts, deposits, legacies, bequests, devices, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension, profit sharing, retirement, social security, insurance and other contractual benefits and proceeds, all documents of title, all property, real or personal, intellectual, intangible and tangible property and property rights, 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, place and stead for the collection and recovery thereof, 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.

2. **Power to Acquire and Sell.** To acquire, purchase, borrow against, hypothecate, encumber, loan, exchange, grant, grant, bargain, sell and/or convey, grant options to sell, and sell and convey real or personal property, tangible or intangible, or interests therein, on such terms and conditions as my Agent deems just and proper in his sole and absolute discretion.
3. **Management Powers.** To maintain, repair, improve, invest, manage, insure, rent, lease, encumber and in any manner deal with any real, intellectual or personal property, tangible or intangible, or any interest therein, that I now own or may hereafter acquire, in my name and for my benefit upon such terms and conditions as my Agent shall deem proper.
4. **Banking Powers.** 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 institutions, and execute or release such deeds of trust or other security agreements as may be necessary or proper in the exercise of the rights and powers herein granted.
5. **Motor Vehicles.** To apply for a Certificate of Title upon, and endorse and transfer title thereto, for any automobile, truck, pickup, van, motorcycle, motor home or any other motorized vehicle whatsoever, and to make all necessary representations including a representation that in such transfer assignment of the title to said motor vehicle such title is "as is" and "with all faults" and free and clear of all liens and encumbrances except those specifically set forth in such transfer assignment, and to use any such motorized vehicle for any purpose for my benefit.
6. **Business Interests.** To supervise the management of WaterOz, my sole proprietorship business located at 1753 Stites Road, Grangeville, Idaho 83530, to hire and fire so many of the employees as is necessary to conduct or participate in any lawful business of whatever nature for me and in my name; execute corporate documents, partnership agreements and amendments thereto; incorporate, reorganize, merge, assign, consolidate, recapitalize, sell, liquidate or dissolve any business, elect or employ officers, directors and agents; carry out the provisions of any agreement for the performance of any contract or for the purchase or sale of any business interest or the stock or unitized interest therein; and exercise voting rights with respect to such stock or unit shares, either in person or by proxy, and exercise stock options.
7. **Tax Powers.** To prepare, sign and file any and all employment, unemployment, 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.
8. **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.

9. **Gifts:** To make donative transfers of my property, in trust or otherwise, to or for the benefit of my children, their spouses, their children, or to any charitable or other public or private nonprofit organization, provided that any contribution made to any such organization shall qualify for the charitable contributions deduction under Section 170 of the Internal Revenue Code of 1986, as amended. Gifts made pursuant to this paragraph may include the forgiveness of indebtedness and the completion of any charitable pledges I may have made. I grant this power to give gifts irrespective of whether I personally initiate or exhibit a program or pattern of gift giving. This power is subject to the following terms and conditions:
- a. No transfer may be made to any person or organization if, in the good faith exercise of my Agent's judgment, that transfer is likely to deprive me of assets necessary for my present or future health and support in my accustomed manner, including my desire to be cared for in the surroundings of my home if I am in need of daily nursing care.
 - b. No transfer may be made to or for the benefit of any individual described herein if such transfer will not first qualify for the annual gift tax exclusion under Section 2503(b) of the Internal Revenue Code of 1986, and then any amount in excess of that amount, qualify for the Unified Credit, if any is available.
 - c. In no event may any gift be made from my assets to my Financial Agent unless she is related by affinity or consanguinity and such gift is consistent with my Estate Plan.
 - d. Notwithstanding the foregoing, my Financial Agent shall not have authority to appoint my property to him/herself, his/her creditors, his/her estate or the creditors of his/her estate *except* as may be necessary for such Financial Agent's health, education, maintenance and support or as would qualify for the annual gift tax exclusion or marital deduction.
 - e. My Financial Agent may make gifts on my behalf to any charitable organization and pay my charitable pledges and dues, consistent with my Estate Plan.
 - f. All gifts made outright, in trust, or to any legal guardian or custodian under any applicable Uniform Transfers (or Gifts) to Minors Act, as my Financial Agent determines, shall be deemed appropriate (even if my Financial Agent is the trustee, guardian, or custodian).
10. **Disclaim or Renounce.** To renounce and disclaim any property or interest in property or powers to which for any reason and by any means I may become entitled, whether by gift, testate or intestate succession; to release or abandon any property or interest in property or powers which I may now or hereafter own, including any interests in or rights

over trusts (including the right to alter, amend, revoke or terminate) and to exercise any right to claim an elective share in any estate or under any will, and in exercising such discretion, my Attorney may take into account such matters as shall include but shall not be limited to any reduction in estate or inheritance taxes on my estate, and the effect of such renunciation or disclaimer upon persons interested in my estate and persons who would receive the renounced or disclaimed property.

11. Real Property Transactions. All of the powers listed below apply to any real property I own, or in which I maintain an interest or which I hereafter acquire.

- a. To buy, contract to buy, receive, lease or rent for any term, accept or otherwise acquire real estate, or any options thereon or interests therein, including any and all rights for the development of water, timber, oil, gas or other mineral deposits, wherever situated, on such terms, conditions and considerations as my Financial Agent shall deem proper, in my name, or jointly in my name and that of any other party or parties, including my Financial Agent;
- b. To sell, contract to sell, mortgage, encumber, exchange, lease or rent for any term, grant options to purchase or otherwise dispose of any or all real estate in which I now have or may hereafter acquire any right, title or interest, or whether such real estate be owned in joint tenancy, tenancy in common or in any other manner or capacity, and in my name or jointly with any other party or parties, including my Financial Agent shall deem proper; to sign, seal, execute, acknowledge and deliver any and all instruments in writing of any kind and nature, as may be necessary or convenient, containing such terms and conditions, and such warranties and covenants, if any, as my said Financial Agent shall deem advisable; and
- c. To manage, utilize, conserve, demolish, repair, rebuild, alter or improve any real estate or structure thereon, owned or claimed to be owned by me in whole or in part, and to protect the same by action, proceeding or otherwise, including, but not limited to, the recovery of possession thereof and the removal of tenants or other persons, animals or objects therefrom.

12. Government Documents, Vouchers and Checks.

- a. To execute, sign and deliver any and all government reports, applications, requests, vouchers and demands in my behalf;
- b. To receive, endorse and collect the proceeds of checks payable to my order drawn on the Treasurer of the United States for whatever account, and to execute in my name and on my behalf all bonds indemnities, applications or other documents which may be required by law or regulations to secure the issuance of substitutes for such checks and to give full discharge for the same.
- c.

13. Insurance Transactions.

- a. To pay premiums on, receive payments from, modify, rescind, release, terminate or execute any rights, privileges or options on any contract of life, accident, health, disability, liability, property, casualty or other insurance presently owned by me or by any person on my behalf, or hereafter acquired;
- b. To procure new, different or additional contracts of insurance on my life or with respect to protecting me or my property from ill health, disability, accident, liability or loss;
- c. To apply for, and receive, any loan on the security of any contract of insurance, to surrender and receive the cash surrender value, to exercise any election or conversion rights, and to demand, receive or obtain any money, dividend or other rights and to demand, receive or obtain any money, dividend or other thing of value to which I am or to which I may become entitled as the proceeds, or other return or profit arising out of any contract of insurance or of any one or more of the insurance transactions herein enumerated.

14. Stocks and Bonds. This Durable Power of Attorney for Financial Matters shall apply to all stocks and bonds owned by me, as well as any other stocks and bonds in which I maintain an interest. To buy, sell, liquidate, margin, borrow, encumber, withdraw from or deposit funds to any account with any brokerage firm, transfer agent or stock company and to sign all certificates, affidavits or other documents to complete transactions or to make inquiry and obtain information regarding any stocks, bonds, mutual funds or other investments.

15. Professional Services. To hire, retain and employ any accountants, lawyers, doctors or other professional persons to render services to my Agent for any purpose set forth herein and to compensate them for services rendered.

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

17. General Provisions Regarding Financial Affairs.

- a. All business transacted hereunder for me or for my account shall be transacted in my name, and all endorsements and instruments executed by my Financial Agent for the purpose of carrying out any of the foregoing powers shall contain my name, followed by that of my Financial and the designation, "Financial Agent" or "Financial Agent-in-Fact";

b. I hereby ratify and confirm all lawful acts done and caused to be done by my said Financial Agent pursuant to this Durable Power of Financial Agent for Financial Matters.

**ARTICLE IV.
RECORDING AND REVOCATION**

- 1. Recording. This Durable General Power of Attorney may be recorded in any county of any state where I reside or where I own property or place of current residence upon my incompetency.
- 2. Revocation. This Durable General Power of Attorney created hereunder shall be revocable upon written notice of revocation signed by the principal, given to my Agent and recorded by the Recorder of any County where the principal resides or any county where it has previously been recorded.
- 3. Indemnification. If the authority contained herein shall be revoked or terminated by operation of law without notice, I hereby agree for myself, executors, administrators, heirs and assigns, in consideration of my Agent's willingness to act pursuant to this Durable General Power of Attorney, to save and hold my Agent harmless from any loss suffered or any liability incurred by such Agent in so acting after such revocation or termination without notice.

DATED THIS 17 day of oct, 2006.

David Roland Hinkson
David Roland Hinkson

STATE OF COLORADO)
)
COUNTY OF Fremont) ss.

On this 17 day of October, 2006, before me, a Notary Public in and for such state, personally appeared **David Roland Hinkson**, to me known (or proved by satisfactory evidence) to be the person whose name is subscribed to the within instrument and he acknowledged to me that he voluntarily executed it.

WITNESS MY HAND AND OFFICIAL SEAL.

(SEAL)
TRACY L. WALTERS
Notary Public
State of Colorado

Tracy L. Walters

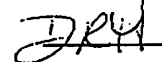
Notary Public
My Commission Expires: 10/28/2007

SPECIMEN SIGNATURE OF AGENT:


Roland C. Hinkson

SPECIMEN SIGNATURE OF ALTERNATE AGENT:

Craig E. Hinkson



09/04/07

T/C Roland
— Sent POA —

Sandy —

Re: Amigos
Bank of America

① PDF POA

② E Mail to Greg & Roland

Remind Greg to Print & Jap to

BOA along w/ his POA &

The Letter of 8/31/07 Re: Interest

Rate Reduction

Done &
they confirmed
he got it