

**WILL
OF
C. DUANE NIESEN**

I, **C. DUANE NIESEN**, a resident of Nevada County, California, declare that this is my Will, and I hereby revoke all prior Wills and Codicils.

FIRST: Family. I am married to **KATHRYNE J. NIESEN** and all references in this Will to "my spouse" are to her. We have two (2) children, **JESSE DUANE NIESEN** and **JASON CARL NIESEN** and I have three (3) children from a prior marriage, **PERRY DUANE NIESEN**, **LAUREL DIANE MOGL-NIESEN**, and **HEATHER LYNN COMERATE**. All references in this Will to "my children" are to these five (5) children. I have no deceased children with issue now living.

SECOND: Tangible Personal Property. I give all my jewelry, clothing, automobiles, household furniture and furnishings, and other articles of a personal or household nature, together with any insurance on the property, to my spouse if she survives me for a period of thirty (30) days. If my spouse does not survive me for such period, I give these items in equal shares to those of my children who survive me for a period of thirty (30) days. Any division of my property pursuant to this Paragraph shall be as my beneficiaries shall agree, or if they cannot agree, in as nearly equal shares as my Executor, in my Executor's discretion, shall deem practicable, having due regard for the preferences of my beneficiaries.

THIRD: Gift of Residue. I give the residue of my estate, including property over which I have a power of appointment, to the Trustee under the Trust created pursuant to the **DECLARATION OF REVOCABLE TRUST OF C. DUANE NIESEN AND KATHRYNE J. NIESEN** dated 3/6/07. I direct that the residue of my estate shall be added to, administered and distributed as a part of that Trust and any amendments made to it before my death.

If, for any reason, the disposition in this paragraph is not operative or is invalid or if the Trust referred to in this paragraph fails or has been revoked, I incorporate here by reference the terms of the Trust on the date of my death, giving effect to any subsequent amendments, and I give the residue of my estate to the person or persons who would then have been acting as Trustee pursuant to the provisions of such Declaration of Trust, in trust, to be held, administered and distributed as therein provided.

FOURTH: Executor. I nominate my spouse **KATHRYNE J. NIESEN**, as Executor of this Will. If she is unable or unwilling to act as Executor, I nominate **PERRY DUANE NIESEN** as Executor.

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My Executor shall have the power to manage, sell, lease, invest, reinvest or retain any of the property of my estate, together with the power to do all things necessary to continue the operation of or sell or liquidate any business enterprise, in whatever form, owned or controlled by me at my death, for such period as my Executor sees fit. I further authorize my Executor, on any preliminary or final distribution of the property in my estate, to partition, allot and distribute (pro rata or non-pro rata) my estate in kind, including undivided interests in my estate or any part of it, or partly in cash and partly in kind, or entirely in cash, in my Executor's absolute discretion.

In the general administration of my estate, my Executor shall exercise all tax-related elections, options and choices in such manner as my Executor in my Executor's sole judgment deems to be in the best interest of my estate and its beneficiaries. My Executor shall not be accountable to any person interested in my estate for the manner in which my Executor shall carry out this authority. Even though my Executor's decision in this regard may result in increased tax or decreased distributions to one or more beneficiaries, there shall in no event be any compensation, adjustments or reimbursements between any of the beneficiaries hereunder by reason of the manner in which my Executor makes any such decision or election. Notwithstanding the foregoing, to the extent any power or authority herein granted to my Executor may be construed in such a manner as to deprive my estate of any federal tax benefit or deduction otherwise available, such power or authority shall be null and void.

Notwithstanding any provision of California law to the contrary, my spouse shall have the power, subject to any necessary court approval, to purchase assets from, or loan funds to, my estate, even if my spouse is Executor of my Will or Trustee of any trust receiving assets from my estate. Any such purchase shall be for fair consideration; and any such loan shall bear no more than a fair rate of interest, and may be subject to reasonable security.


The Trustee of the **C. DUANE NIESEN AND KATHRYNE J. NIESEN REVOCABLE TRUST** is directed by its terms to pay all taxes that may be payable because of my death and to allocate the taxes as provided in the Trust. If at the time of my death that Trust no longer exists or, if it does still exist but is

insufficient to pay the taxes referred to in this paragraph, I direct my Executor to pay the taxes that cannot be paid from the Trust.

If my estate receives any property from or interest in any IRA, pension, stock bonus or profit-sharing plan which meets the requirements of Section 401(a) of the Internal Revenue Code, as amended from time to time, my Executor, in my Executor's discretion, may make any election provided for in such plan including an election to receive the proceeds of such plan in a lump sum or installments.

Further, my Executor shall not use the proceeds of any retirement plan or IRA account to pay any debts or administration expenses of my estate. Moreover, the Executor shall have no obligation to pay any death taxes from any retirement plan proceeds or IRA accounts. If any beneficiary's share of my estate is subject to the burden of such debts, administration expenses or death taxes, such beneficiary shall pay such obligations personally or the Executor shall pay such obligations from the beneficiary's share of assets which are not retirement plan proceeds or IRA accounts. The terms "retirement plan" and "IRA" shall include any qualified retirement plan, annuity contract or custodial account described in section 403(b) of the Code or any individual retirement account.

IN WITNESS THEREOF, I have hereunto subscribed my name 3/6/07.


C. DUANE NIESEN

ATTEST:

On the date written below, C. DUANE NIESEN declared to us, the undersigned, that the foregoing instrument, consisting of four (4) pages, including this page, was his Will and he requested us to act as witnesses to it. He thereupon signed this Will in our presence, all of us being present at the same time. We

now, at his request and in his presence and in the presence of each other, have subscribed our names as witness.

EXECUTED on March 6, 2007, at Grass Valley, California. We declare under penalty of perjury under California law that the foregoing is true and correct.

John S. Wilkerson
(Signature)

Address:

Jennifer L. Wilkerson
(Print)

140 Little Dr. Ste 204
Grass Valley CA 95945

Sheryl A. Daly
(Signature)

Address:

SHERYL A. DALY
(Print)

13839 Lee Lane
Nevada City, CA 95959

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