

WHISTLEBLOWER POLICY

1. What is a Whistleblower?

A whistleblower is a person, whether an employee of the Company or outside informant, who reports employer misconduct relating to accounting, auditing, or internal control matters.

2. Your Responsibility

It is the responsibility of all directors, officers, and employees to comply with these Standards of Conduct and to report violations, or suspected violations, relating to accounting, auditing, or internal control matters in accordance with this Policy.

3. General Procedures

a. How does a whistleblower submit complaints? Any person may submit a complaint in writing to the Company's Audit Committee Chairman, Michael K. McMurray, by mailing it to 902 Stillwater Drive, Eagle, Idaho 83616 or delivering it in person. The complaint may be signed or sent anonymously. A person may submit a complaint verbally to Mr. McMurray via telephone at 208.939.7806 or in person. If you are not comfortable with submitting your concerns to the Audit Committee Chairman, you may alternatively submit it to our general counsel, Richard A. Riley, by mailing it to his attention at Hawley Troxell Ennis & Hawley LLP, P.O. Box 1617, Boise, Idaho 83701.

b. What happens after your complaint is submitted? After the Audit Committee receives a complaint, the Chairman will discuss it with other members of the Audit Committee and begin a thorough investigation. The investigation is explained in more detail below. The Audit Committee Chairman will acknowledge receipt of the complaint in writing within five (5) business days, either to the person submitting the complaint or, if it was submitted anonymously, directly to the Board Member identified below.

c. How is my complaint investigated? The Audit Committee will then hand over the investigation to a Board Member not on the Audit Committee; and the Board currently appoints Dr. Dehryl A. Dennis to fulfill such role. After a full investigation into the complaint, Dr. Dennis will report to the Audit Committee Chairman such recommended resolution.

4. Whistleblower Protection

Any person who files, testifies, participates or otherwise assists in any proceeding relating to an alleged violation relating to accounting, auditing, or internal control matters

cannot be discharged, demoted, suspended, threatened, harassed or discriminated against as a result of such involvement. If the whistleblower feels as though this has occurred, he/she may seek civil remedies under Section 806 of the Sarbanes-Oxley Act of 2002, including “all relief necessary to make the employee whole.” However, employees seeking relief under Section 806 must also file a complaint with the U.S. Secretary of Labor.

5. In Good Faith

All complaints shall be assumed to have been made in good faith. Any allegation proven to be unsubstantiated and to have been made maliciously or knowing it to be false will be viewed as a serious disciplinary offense.