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CAMERON STURM
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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF IDAHO**

In re:

**LYNN KETTERLING and JEANNE
KETTERLING, dba Ketterling Farms,**

Debtors.

Case No. 03-41318

AFFIDAVIT OF ACCOUNTANT

STATE OF IDAHO)
) .ss
COUNTY OF MINIDOKA)

Donald E. Mayes, being first duly sworn upon oath, deposes and says:

That I am a practicing accountant and a member of the accounting firm of Reincke & Mayes, with offices in Rupert, Idaho.

That I have read the Application of the debtor-in-possession for authority to employ and retain the undersigned as accountants.

That I have reviewed the schedules and statement of affairs in this case and believe that I have no connection with any creditors or other parties of interest in this proceeding.

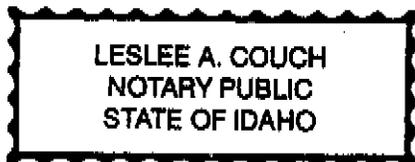
That I believe that myself and my firm, are disinterested persons as defined in 11 USC §101(13)

and represent no interest adverse to the bankruptcy estate on matters upon which I am to be engaged. I therefore, believe that myself and my firm can undertake representation of the debtor-in-possession in this case.

Dated this 26 day of November, 2003.

by Donald E. Mayes
Donald E. Mayes

SUBSCRIBED AND SWORN TO before me this 26th day of November, 2003.



Leslee A Couch
Notary Public for Idaho
Residing at: Reupert
My commission expires: 5/23/2006