

After recording, return to:

William D. Millar  
76435 River Road  
Oakridge, Oregon 97463

**DURABLE GENERAL POWER OF ATTORNEY**

I, Ethel L. Millar, do hereby make, constitute and appoint my husband, William D. Millar, my Agent and attorney in fact (hereinafter called Agent):

1. Support. To make expenditures for my care, maintenance, support and general welfare, and to distribute such sums as are necessary for the care, maintenance, education and support of members of my immediate family who are or become dependent upon me for support, to employ geriatric care providers both in home providers and residential care providers; I particularly would like my attorney-in-fact to provide services, including housekeeping, personal care, and case management, to enable me to continue to live in my home as long as possible;
2. Management. To take possession of, manage, administer, operate, maintain, improve and control all my property, real and personal; to insure and keep the same insured; and to pay any and all taxes, charges and assessments that may be levied or imposed upon any thereof;
3. Collections. To collect and receive any money, property, debts or claims whatsoever, now or hereafter due, owing and payable or belonging to me; and to forgive debts; and to give receipts, acquittance or other sufficient discharges for any of the same;
4. Checks and Notes. To sign, endorse, sell, discount, deliver and/or deposit checks, drafts, notes and negotiable or nonnegotiable instruments, including any payments to me drawn on the Treasury of the United States or the State of Oregon or any other state or governmental entity, and to accept drafts;
5. Investments. To retain any property in the hands of the Agent in the form in which it was received; and to make investments and changes of investments in such securities, including common and preferred stocks of corporations or other property, real or personal, as my Agent may deem prudent;
6. Debts. To pay my debts and other obligations;

7. Litigation. To sue upon, defend, compromise, submit to arbitration or adjust any controversies in which I may be interested; and to act in my name in any complaints, proceedings or suits with all the powers I would possess if personally present and under no legal disability;
8. Acquisition. To bargain for, buy and deal in property and goods of every description;
9. Disposition. To sell, convey, grant, exchange, transfer, option, convert, mortgage, pledge, consign, lease and otherwise dispose of any of my property, whether real or personal;
10. Borrowing. To advance or loan the Agent's own funds on my behalf; and to borrow any sums of money on such terms and at such rate of interest as my Agent may deem proper and to give security for the repayment of the same;
11. Agreements. To make and deliver any deeds, conveyances, contracts, covenants and other instruments, undertakings or agreements, either orally or in writing, which my Agent may deem proper;
12. Voting. To appear and vote for me in person or by proxy at any corporate or other meeting;
13. Safety Deposit Box. To have access to any safety deposit box which has been rented in my name or in the name of myself and any other person or persons;
14. Withdrawal of Funds. To withdraw any monies deposited with any bank, mutual savings bank, credit union, savings and loan association, mutual fund, money market account, investment advisor or broker in my name or in the name of myself and any other person or persons and generally to do any business with any such financial institution or agency on my behalf;
15. Tax Returns. To sign and file on my behalf all city, county, state, federal and other governmental or quasi-governmental tax returns or reports, including income, gift, sales, business, and property tax returns or reports of every kind whatsoever; to execute waivers, extension agreements, settlement agreements and closing agreements with respect to those returns and to appear for me, in person or by attorney, and represent me before the United States Treasury Department or the Oregon Department of Revenue or the taxing authority of any other state or governmental entity;
16. Government Benefits. To do and perform every act necessary or desirable and to serve as representative payee with respect to rights and entitlements for my benefit and the benefit of my spouse from Social Security, Medicare and military service;

17. Treasury Bonds. To purchase U.S. Treasury bonds or other instruments redeemable at par in payment of federal estate taxes;

18. Additions to Trust. To add any or all of my assets to a trust created by me alone or in conjunction with one or more other persons and already in existence at the time of the creation of this power if the trust provides that the income and principal shall be paid to me or applied for my benefit during my lifetime;

19. Business Interests. To continue as a going concern any business interest owned by me, either individually or as a co-partner;

20. Real Property. To sell, lease, maintain or manage the real property located at 4644 Denver, Klamath Falls, Oregon and legally described as set forth in attached Exhibit A; and in connection therewith, to make, execute, acknowledge and deliver any lease, rental agreement, earnest money agreement, land sale contract, escrow instruction, deed or instruments of lease, conveyance or assignment or other documents of any kind which may be necessary or desirable in the sale, maintenance, management or lease of the described real property; to receive possession of the lease or sale proceeds from the buyer or lessee; to distribute all moneys and other obligations given as consideration for the sale or lease of such real property; and to do each and every act with respect to the sale, lease, maintenance or management of the real property as I might do if personally present;

21. Substitution and Delegation. To appoint and substitute for my said Agent any Agents, nominees or attorneys to exercise any or all of the powers herein and to revoke their authority at pleasure.

22. General Authority. I authorize my Agent for me in my name generally to do and perform all and every act and thing necessary or desirable to conduct, manage and control all my business and my property, wheresoever situate, and whether now owned or hereafter acquired, as my Agent may deem for my best interests and to execute and acknowledge any and all instruments necessary or proper to carry out the foregoing powers, hereby releasing all third persons from responsibility for my Agent's acts and omissions and I empower my Agent to indemnify all such persons against loss, expense and liability.

23. Third Party Reliance. Third persons may conclusively rely upon the continued validity of this Power of Attorney until receiving actual knowledge of its revocation. Third persons may conclusively rely on a copy of this instrument in its entirety or any portion thereof certified as such by my Agent.

24. Durability. These powers of attorney shall be exercisable by my Agent on my behalf notwithstanding that I may become legally disabled or incompetent.

25. Governing Law. All questions pertaining to validity, interpretation and administration of this power shall be determined in accordance with the laws of Oregon.

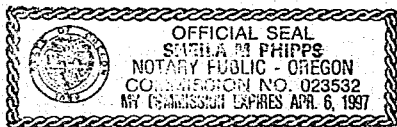
IN WITNESS WHEREOF, I have hereunto set my hand and seal this 12 day of May, 1995.

Ethel L. Millar  
Ethel L. Millar

STATE OF OREGON       )  
                                  ) ss.  
County of Lane        )

On May 12, 1995, Ethel L. Millar, personally appeared before me and acknowledged the foregoing instrument to be her voluntary act and deed.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.



Sandra M. Phipps  
Notary Public for Oregon.  
My Commission expires: 4/6/97

## EXHIBIT "A"

A parcel of land situate in the North 1/2 of the Southeast 1/4 of Section 11,  
Township 39 South, Range 9 East of the Willamette Meridian, in the County  
of Klamath, State of Oregon.

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Miller Millar the 18th day  
of May A.D., 19 95 at 11:20 o'clock A M., and duly recorded in Vol. M95,  
of Power of Attorney on Page 12988.

Bernetha G. Letsch, County Clerk

By [Signature]

FEE \$30.00

EXHIBIT "A"