

RECORDING REQUESTED
BY

AND WHEN RECORDED
MAIL TO:

Marlon E. Miller
710 - 25th Street
Sacramento, CA
95816-4104

Space above this line
for recorder's use

**DURABLE POWER OF ATTORNEY
AND NOMINATION OF CONSERVATOR**

TO PERSON EXECUTING THIS DOCUMENT:

THIS IS AN IMPORTANT LEGAL DOCUMENT. IT CREATES A DURABLE POWER OF ATTORNEY. BEFORE EXECUTING THIS DOCUMENT, YOU SHOULD KNOW THESE IMPORTANT FACTS:

1. THIS DOCUMENT MAY PROVIDE THE PERSON YOU DESIGNATE AS YOUR ATTORNEY-IN-FACT WITH BROAD POWERS TO DISPOSE, SELL, CONVEY, AND ENCUMBER YOUR REAL AND PERSONAL PROPERTY.
2. THIS DOCUMENT DOES NOT AUTHORIZE ANYONE TO MAKE MEDICAL AND OTHER HEALTH DECISIONS FOR YOU.
3. THESE POWERS WILL EXIST FOR AN INDEFINITE PERIOD OF TIME UNLESS YOU LIMIT THEIR DURATION IN THIS DOCUMENT. THESE POWERS WILL CONTINUE TO EXIST NOTWITHSTANDING YOUR SUBSEQUENT DISABILITY OR INCAPACITY.
4. YOU HAVE THE RIGHT TO REVOKE OR TERMINATE THIS DURABLE POWER OF ATTORNEY AT ANY TIME.

TO WHOM IT MAY CONCERN:

JOHN E. MILLER, (the principal) hereby appoints MARION E. MILLER (the agent) as the principal's true and lawful attorney-in-fact for the principal and in the principal's name, place and stead. If for any reason the original agent under this durable power of attorney is unwilling or unable to continue to serve, MARILYN E. ALLISON shall instead serve as successor agent. If for any reason the original agent under this durable power of attorney is unwilling or unable to continue to serve, SAMUEL B. ALLISON shall instead serve as successor agent. In such case, one of the following documents shall be attached to this durable power of attorney: a resignation or declination to serve signed by the original agent; a written and signed opinion from a licensed physician that the original agent is physically or mentally incapable of serving; a certified court order as to the incapacity or inability of the original agent to serve; or a certified death certificate of the original agent. Third parties who deal with the successor agent shall be entitled to rely on the original power of attorney instrument with any such document attached.

POWERS OF AGENT

1. To manage, control, lease, sublease, and otherwise act concerning any real property which the principal may own; collect and receive rents or income therefrom; pay taxes, charges, and assessments on the same; repair, maintain, protect, preserve, alter, and improve the same; and do all things necessary or expedient to be done in the agent's judgment in connection with the property.
2. To purchase real property on the principal's behalf; to mortgage, pledge, or otherwise encumber such newly acquired property; to commit the resources of the principal with respect to purchase of such property; to do all acts and execute all documents necessary for the purchase of such property; and to otherwise generally deal in all respects and have all powers described in this power of attorney with respect to such property.
3. To manage and control all partnership interests owned by the principal and to make all decisions the principal could make as a general partner, limited partner, or both, and to execute all documents required of the principal as such partner, all to the extent that the agent's designation for such purposes is allowed by law and is not in contravention of any partnership or other agreement.

4. To purchase, sell, invest, reinvest and generally deal with all stocks, bonds, debentures, warrants, partnership interests, rights, and securities owned by the principal.

5. To collect and deposit for the benefit of the principal all debts, interest, dividends or other assets that may be due or belong to the principal, and to execute and deliver receipts and other discharges therefor; to demand, arbitrate, and pursue litigation on the principal's behalf concerning all rights and benefits to which the principal may be entitled; and to compromise, settle, and discharge all such matters as the agent considers appropriate under the circumstances.

6. To pay any sums of money that may at any time be or become owing from the principal, to sell, and to adjust and compromise any claims which may be made against the principal as the agent considers appropriate under the circumstances.

7. To grant, sell, transfer, convey, mortgage, deed of trust, pledge and otherwise encumber and deal in all property, real and personal, which the principal may own; including but not limited to any real property described on any exhibit attached to this instrument including property acquired after execution of this instrument; attach exhibits to this instrument which provide legal descriptions of any such property; and to execute such instruments as the agent deems proper in the conjunction with all matters covered in this paragraph 7.

8. To borrow such sums as the agent determines to be necessary for the proper management of the principal's property, including but not limited to tax planning matters; and to mortgage, convey by deed of trust, grant security interests in, or otherwise encumber, any real or personal property now or hereafter owned by the principal, whether acquired by the principal or the agent.

9. To prepare and file all income and other federal and state tax returns which the principal is required to file; to sign the principal's name; hire preparers and advisors and pay for their services; and to do whatever is necessary to protect the principal's assets from assessments for income taxes and other taxes for all necessary years. The agent is specifically authorized to receive confidential information; to receive checks in the payment of any refund of taxes, penalties, or interest; to execute waivers (including offers of waivers) of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of claims for credit or refund; to execute consents extending the statutory period for assessment or collection of taxes; to execute closing agreements under Internal Revenue Code section 7121, or any successor statute; and to delegate authority or substitute another representative with respect to all above matters.

10. To deposit in and draw on any checking, savings, agency, or other accounts which the principal may have in any banks, savings and loan associations, and any accounts with securities brokers or other commercial institutions, and to establish and terminate all such accounts.
11. To invest and reinvest the principal's funds in every kind of property, real, personal, or mixed, and every kind of investment, specifically including, but not limited to, corporate obligations of every kind; preferred or common stocks; shares of investment trusts, investment companies, and mutual funds; mortgage participations; that, under the circumstances then prevailing (specifically including but not limited to the general economic conditions and the principal's anticipated needs) persons of skill, prudence, and diligence acting in a similar capacity and familiar with those matters would use in the conduct of an enterprise of a similar character and with similar aims, to attain the principal's goals; and to consider individual investments as part of an overall plan.
12. To have access to all safe deposit boxes in the principal's name or to which the principal is an authorized signatory; to contact with financial institutions for the maintenance and continuation of safe deposit boxes in the principal's name; to add to and remove the contents of all such safe deposit boxes; and to terminate contracts for all such safe deposit boxes.
13. To create, amend, supplement and terminate any trust and to instruct and advise the trustee of any trust of which the principal is a trustor or beneficiary.
14. To make additions to and transfer assets to any and all revocable living trusts of which the principal is a settlor.
15. To use any credit cards in the principal's name to make purchases and to sign charge slips on behalf of the principal as may be required to use such credit cards; and to close the principal's charge accounts and terminate the principal's credit cards under circumstances where the agent considers such acts to be in the principal's best interest.
16. To do all things and enter into all transactions necessary to provide for the principal's personal care and to maintain the principal's customary standard of living; to provide suitable living quarters for the principal; and to hire and compensate household, nursing and other employees as the agent considers advisable for the principal's well being. The above shall specifically include but not be limited to the authority to pay the ongoing costs of maintenance of the principal's present or future residence(s), such as interest, taxes, repairs; to

procure and pay for clothing, transportation, medicine, medical care, food and other needs; and to make arrangements, enter into contracts and commit the principal's resources on the principal's behalf with respect to provision of residential care for the principal in a convalescent hospital, skilled nursing home, or other alternative residential facility.

17. To establish and contribute to IRA accounts and other employee benefits plans on the principal's behalf; to select or change payment options and make elections under any IRA or employee benefit plan in which the principal is a participant; and to make "rollovers" of plan benefits into other retirement plans.

18. To make gifts on the principal's behalf to a class composed of the principal's spouse, children, or any of their issue, to the full extent of the federal annual gift tax exclusion under Internal Revenue Code section 2503(b) or any successor statute.

19. Generally to do, execute, and perform any other act, deed, matter, or thing, that in the opinion of the agent ought to be done, executed, or performed in conjunction with this power of attorney, of every kind and nature, as fully and effectively as the principal could do if personally present. The enumeration of specific items, acts, rights, or powers in this instrument does not limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers granting to the agent except where powers are expressly restricted.

20. The agent is authorized and directed to commence enforcement proceedings, at the principal's expense, against any third party who fails to honor this durable power of attorney.

21. Notwithstanding any other possible language to the contrary in this instrument, the agent is specifically NOT granted the following powers:

(a) To use the principal's assets for the agent's own legal obligations, including but not limited to support of the agent's dependents;

(b) To exercise any trustee powers under an irrevocable trust of which the agent is a settlor and the principal is a trustee; and

(c) To exercise incidents of ownership over any life insurance policies which the principal owns on the agent's life.

22. Any third party from whom the agent may request information, records, or other documents regarding the principal's personal affairs may release and deliver all such

information, records, or documents to the agent. The principal hereby waives any privilege that may apply to release of such information, records, or other documents.

23. The agent's signature under the authority granted in this power of attorney may be accepted by any third party or organization with the same force and effect as if the principal were personally present and acting on the principal's own behalf. No person or organization who relies on the agent's authority under this instrument shall incur any liability to the principal, the principal's estate, heirs, successors, or assigns, because of reliance on this instrument.

24. This power of attorney shall apply to all presently owned and future acquired assets of the principal, and shall include the power to acquire any assets as described herein on the principal's behalf.

25. The principal's estate, heirs, successors, and assigns shall be bound by the agent's acts under this power of attorney.

26. The principal hereby ratifies and confirms all that the agent shall do, or cause to be done, by virtue of this power of attorney.

27. No successor agent shall be liable for any act, omission, or default of a prior agent. Unless requested in writing within 60 days of appointment by the principal or an adult beneficiary of the principal, no successor agent shall have any duty to investigate or review any action of a prior agent. The successor agent may accept the accounting records of the prior agent showing assets on hand without further investigation and without incurring any liability to any person claiming or having an interest in the principal's assets.

28. This Power of Attorney shall terminate upon written notice of termination given or mailed to the agent or upon the recordation of said notice of termination.

29. If a conservatorship of the principal's estate is deemed necessary, the principal hereby nominates MARION E. MILLER as conservator of the principal's estate. If MARION E. MILLER is for any reason unwilling or unable so to serve, the principal hereby nominates MARILYN E. ALLISON as such conservator. If MARILYN E. ALLISON is for any reason unwilling or unable so to serve, the principal hereby nominates SAMUEL B. ALLISON as such conservator. On the appointment of a conservator of the principal's estate, this power of attorney shall terminate and the agent shall deliver the assets of the principal under the agent's control as directed by the conservator of the principal's estate. The principal hereby waives the filing of a bond by said

conservator of the estate pursuant to the provisions of California Probate Code Section 2321.

30. The agent is authorized to make photocopies of this instrument and any attached documents as frequently and in such quantity as the agent deems appropriate. Each photocopy shall have the same force and effect as the original.

31. The principal revokes any prior durable power of attorney for asset management.

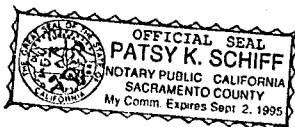
IN WITNESS WHEREOF, the principal has signed this durable power of attorney on 6/27, 1992.

John E. Miller
JOHN E. MILLER

State of California)
) ss.
County of Sacramento)

On 6/27, 1992, before me, PATSY K. SCHIFF, a Notary Public in and for said state, personally appeared JOHN E. MILLER, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument, and acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



Patsy K. Schiff
Notary in and for Said State

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Aspen Title & Escrow the 19th day of June A.D., 19 95 at 3:29 o'clock P M., and duly recorded in Vol. M95 of Power of Attorney on Page 16062.

FEE \$35.00

Bernetha G. Dersch, County Clerk
Bernetha G. Dersch