

27.  
AFTER RECORDING RETURN TO:

Katheryn Richards  
1024 Ellendale  
Klamath Falls, OR 97603

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**GENERAL DURABLE POWER OF ATTORNEY**

I, **LYLE W. RICHARDS**, revoke any general power of appointment that I have given to any person heretofore, and do designate **KATHERYN L. RICHARDS** as my attorney-in-fact and agent (subsequently called "agent"), to serve without bond in my name and for my benefit:

1. GENERAL GRANT OF POWER: To exercise or perform any act, power, duty, right or obligation whatsoever that I now have or may hereafter acquire, relating to any person, matter, transaction or party, real or personal, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the following specifically enumerated powers. I grant to my agent full power and authority to do everything necessary in exercising any of the powers herein granted as fully as I might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that my agent shall lawfully do or cause to be done by virtue of this Power of Attorney and the powers herein granted.

2. BUSINESS INTERESTS: To continue any business interest owned by me, either individually or as co-partner, as a going concern, my said agent shall be vested with every power in connection therewith.

3. POWERS OF COLLECTION AND PAYMENT: To forgive, request, demand, sue for, recover, collect, receive, hold all such sums of money, debts, dues, commercial paper, check, drafts, accounts, deposits, legacies, bequests, devises, notes, interest, stock certificates, bonds, dividends, certificates of deposit, annuities, pension, profit sharing, retirement, social security, insurance and other contractual benefits and proceeds, all documents of title, all property, real or personal, intangible and tangible property and property rights, and demands whatsoever, liquidated or unliquidated, now or hereafter owned by, or due, owing, payable or belonging to me, or in which I have or may hereafter acquire an interest; to have, use and take all lawful actions for the collection and recovery thereof, and to adjust, sell, compromise and agree for the same, and to execute and deliver for me, on my behalf, and in my name, all endorsements, releases, receipts or other sufficient discharges for the same.

4. POWER TO ACQUIRE AND SELL: To acquire, purchase, exchange, grant options to sell, execute and deliver deeds, and sell and convey real or personal property, tangible or intangible, or interests therein, on such terms and conditions as my agent shall deem proper. To invest in my name in any stock, shares, bonds (including U.S. Treasury Bonds referred to as "flower bonds"), such investments as my agent, in his sole discretion, may deem best.

5. MANAGEMENT POWERS: To enter upon and take possession of, maintain, repair, improve, invest, manage, insure and reinsure, rent, lease, pay taxes, encumber and in any other manner deal with any real or personal property, tangible or intangible, or any name and for my benefit, upon such terms and

conditions as my agent shall deem proper. To engage, employ and dismiss any agents, clerks, servants or other persons as my agent, in her sole discretion, shall deem necessary and advisable. To vote at meetings of shareholders or other meetings of any corporation or company and to execute any proxies or other instruments in connection therewith.

6. BANKING POWERS: To make, receive and endorse checks and drafts, deposit and withdraw funds, acquire and redeem certificates of deposit, in banks, savings and loan associations and other institutions, execute or release such deeds of trust or other security instruments as may be necessary or proper in the exercise of the rights and powers herein granted.

7. MOTOR VEHICLES: To apply for certificates of title upon, and endorse and transfer title thereto, for any automobile, truck, pickup, van, motorcycle, or other motor vehicle, and to represent in such transfer assignment that the title to said motor vehicle is free and clear of all liens and encumbrances, except those specifically set forth in such transfer assignment.

8. TAX POWERS: To execute, acknowledge and file all federal, state and local tax returns of every kind and nature, including, without limitation, income, gift, property tax returns as returns for any year(s), declarations of estimated tax, claims for refunds, and consents to gifts and to utilize any gift-splitting provision, or any other tax election. To pay any and all taxes, charges and assessments in connection with the foregoing tax returns or that may be levied, assessed or imposed upon hereditaments that may belong to me.

9. SAFE DEPOSIT BOXES: To have access at any time or times to any safe deposit box rented by me, wheresoever located, and to remove all or any part of the contents thereof, and to surrender or relinquish said safe deposit box, and any institution in which any such safe deposit box may be located shall not incur any liability to me or to my estate as a result of permitting my agent to exercise this power.

10. FAMILY SUPPORT: To make expenditures for my care, support, maintenance and reasonable comforts. To distribute such sums as are necessary for the care, support, maintenance or education of my spouse and/or issue as my agent, in his sole discretion, shall determine to be necessary or advisable. To make gifts to my spouse and/or issue upon such terms and conditions as my agent, in his sole discretion, shall determine.

11. LEGAL PROCEEDINGS: To commence, prosecute, discontinue or defend all actions or other legal proceedings pertaining to me or to my estate or any part thereof; to settle, compromise and submit to arbitration any debt, demand or other right or matter due me or concerning my estate as my agent, in his sole discretion, shall deem best and for such purpose to execute and deliver such releases, discharges or other instruments as he may deem necessary or advisable; and to satisfy mortgages, including the execution of a good and sufficient release, or other discharge of such mortgage.

12. INTERPRETATION AND GOVERNING LAW: This instrument is to be construed and interpreted as a general power of attorney. The enumeration of specific powers herein is not intended to, nor does it, limit or restrict the general powers herein granted to my agent. This instrument is executed and delivered in the State of Oregon, and the laws of the State of Oregon shall govern all questions as to the validity of the power and construction of its provisions.

I expressly declare that I am familiar with the provisions of ORS 127.005, and that the powers of my agent herein described shall be exercisable by my said agent on my behalf, notwithstanding that I may become disabled, incapacitated or otherwise incompetent by reason of illness or accident or any other reason.

Incompetence shall be defined as to include the inability to perform the duties required by any business or business interest which I may own.

13. CONSTRUCTION: The paragraph headings used are for convenience only, and shall not be resorted to for interpretation of this Power. Wherever the context so requires, the masculine shall include the feminine and the neuter, and the singular shall include the plural. If any portion of this General Durable Power of Attorney is held to be void and unenforceable, the balance of this General Durable Power of Attorney shall nevertheless be carried into effect.


14. LIABILITY: My agent is authorized to act on my behalf whenever it is incumbent upon him to do so in accordance with his best judgment, and, provided he is acting within his power, he shall be responsible for good faith only.

15. THIRD-PARTY RELIANCE: Third parties may rely upon the representations of my agent as to all matters relating to any power granted to my agent, and no person who may act in reliance upon the representations of my agent or the authority granted to my agent shall incur any liability to me or my estate as a result of permitting my agent to exercise any power.

16. COMPENSATION: My said agent shall be entitled to receive reasonable compensation for services rendered hereunder, and shall also be reimbursed for all reasonable expenses incurred in the management and protection of my assets.

IN WITNESS WHEREOF, I have executed this General Power of Attorney, and have directed that photographic copies of this power be made, which shall have the same force and effect as an original.

DATED at Klamath Falls, Oregon, on the \_\_\_\_\_ day of May, 1999.

  
\_\_\_\_\_  
Lyle W. Richards, Principal

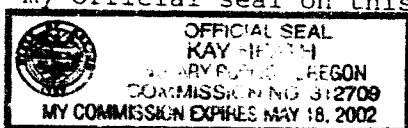
(Acknowledgment appears on Page 4)

20559.

STATE OF OREGON; County of Klamath )

BEFORE ME, the undersigned, a Notary Public with and for the County of Klamath, State of Oregon, personally appeared Lyle W. Richards, known to me to be the person whose name is subscribed to the within instrument, and further acknowledged before me that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal on this 13 day of May, 1999.



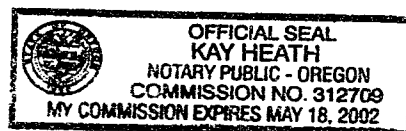
*Kay Heath*

NOTARY PUBLIC FOR OREGON

My Commission expires: 5-18-2002

SPECIMEN SIGNATURE OF AGENT:

*Katheryn L. Richards*  
Katheryn L. Richards, Agent



State of Oregon, County of Klamath

Recorded 5/24/99, at 3:11 p.m.

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Linda Smith, County Clerk

Fee \$ 20.-

*Linda Smith*