

PREPARED BY & AFTER RECORDING**RETURN TO:**

Law Offices of Nay & Friedenber
6720 SW Macadam, Suite 200
Portland, OR 97219-2373

**POWER OF ATTORNEY FOR FINANCES
DURABLE AND GENERAL**

I, SUSAN L. CARSON, do hereby make, constitute and appoint JOSEPH L. CARSON as my agent and attorney-in-fact. If JOSEPH L. CARSON is unable or unwilling to act in that capacity or if JOSEPH L. CARSON shall serve but thereafter for any reason ceases to serve, I hereby make, constitute and appoint DIANE K. MILLER as my agent and attorney-in-fact. My attorney-in-fact (hereinafter referred to as "agent") shall have the following power and authority:

1. To take possession and control of all my property, real and personal; to manage, administer, operate, maintain and improve such property; to insure and keep the same insured; and to pay any and all taxes, charges and assessments that may be levied or imposed upon such property.
2. To collect and receive any money, property, debts or claims whatsoever, as are now or shall hereafter become due, owing and payable or belonging to me, to forgive debts, and to give receipts or other sufficient discharge for any of the same.
3. To retain any property, real or personal, which comes into the possession of my agent in the form in which it was received or to change the form of such property as my agent may deem prudent.
4. To pay my debts and other obligations.
5. To represent me in all tax matters; to prepare, sign and file federal, state and/or local income, estate, gift and other tax returns of all kinds.
6. To make expenditures for my care, maintenance, support and general welfare, and to distribute such sums as are necessary for the care, support and maintenance of members of my family who are dependent upon me for support.
7. To commence, prosecute and to defend against, to compromise, submit to arbitration, answer and oppose all actions, suits and proceedings touching any matters in which I am or

hereafter may be interested or concerned, and any matters which may arise from the agency created in this instrument.

8. To bargain for, buy and deal in property and goods of every description.
9. To convey, grant, sell, mortgage, pledge, consign, lease, hypothecate and in any and every manner deal in and with my property, both real and personal.
10. To make and deliver any deeds, conveyances, contracts, covenants and other instruments, undertakings or agreements, of whatever kind and nature, including the right to supply the legal description of any real property involved in any of the foregoing documents, which my said agent in my agent's discretion shall deem to be for my best interests.
11. To borrow any sums of money on my behalf on such terms and at such rates of interest as my said agent may deem proper, and to give security on my behalf for the repayment of the same.
12. To accept, sign, endorse, sell, discount, deliver, deposit, and transfer checks, drafts, notes, bills, bonds, 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.
13. To make and change investments, including buy, sell, transfer and withdraw, and to handle all transactions with regard to United States Savings bonds and Treasury bills, notes and bonds.
14. To have access to and remove any item from any safe deposit box which has been rented in my name, or in the name of myself and any other person or persons.
15. To do and perform every act necessary or desirable, including to serve as representative payee, with respect to rights and entitlements for my benefit and the benefit of my spouse from the Social Security Administration, Medicare, Medicaid, any branch of military service, the Veterans Administration and any state Department of Veterans Affairs.
16. To make and change investments, including buy, sell, transfer and withdraw, in income bearing securities, including common and preferred stocks of corporations, as my said agent in its discretion may deem prudent, and to hold such securities in the name of its nominee or unregistered in such form that transfer thereof may be effected by delivery; and to vote any stock in my name as proxy.
17. To withdraw any monies deposited with any bank, mutual savings bank, credit union, savings and loan association, mutual fund, life insurance company, 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.

18. To change ownership of my life insurance policies and annuities, to borrow cash value from or surrender such life insurance policies and annuities, to make and change beneficiary designations and to consent and/or waive consent in connection with the designation of beneficiaries of my life insurance policies, annuities, IRAs and employee benefit plans.

19. To negotiate checks, change beneficiaries, assign, waive or otherwise transfer rights to any pension to which I am entitled, whether private, federal (including the Office of Personnel Management), state (including Public Employees Retirement System), or other.

20. To elect, declare or change my domicile for the purpose of transferring securities, federal and state tax elections, and long term care planning.

21. To establish and fund a trust for my benefit, or the benefit of my spouse, and to amend and/or revoke a revocable trust for my benefit or the benefit of my spouse.

22. To make gifts or other transfers without consideration, outright or in trust, including the forgiveness of indebtedness.

23. To grant, bargain, sell, convey and transfer real and personal property from my name to the name of my agent or to a trustee of a trust established for my benefit and/or the benefit of my spouse.

24. To employ, compensate and discharge such domestic and professional personnel, including attorneys, accountants, financial consultants, advisors, consultants, servants and employees as my agent deems appropriate.

25. To disclaim or renounce any interest or power to which I might be entitled, and to do all acts pursuant to such disclaimer or renunciation required under federal or state law (including the Internal Revenue Code of 1986 and its successors).

26. To release all or a portion of any power of appointment held by me, whether general or special. To release any such power of appointment regarding real property by a deed signed by my agent.

I authorize my said agent for me and in my name generally to do and perform all and every act and thing whatsoever requisite, desirable or necessary to be done in the premises; 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 and saving harmless all third persons from responsibility for the acts and omissions of my said agent and empowering my said agent to indemnify all such persons against loss, expense and liability.

Third persons may rely upon the continued validity of this Power of Attorney until receiving actual knowledge of its revocation or of my death.

I expressly declare that I am aware of the broad grant of authority herein and recognize that these powers may be needed for purposes that cannot be determined in advance, including planning for long term care benefits.

I expressly declare that the powers of my agent herein described shall be exercisable by my said agent on my behalf, and shall be binding on me, notwithstanding that I may become legally disabled or incompetent.

An agent named herein shall be deemed "unable" or "unwilling" to act in that capacity when his/her successor or the principal can document such by producing a certificate of death, a statement of incapacity by a physician or a written resignation from the agent.

It is my intent that this power of attorney be valid in every state, however all questions pertaining to validity, interpretation and administration of this power shall be determined in accordance with the laws of the State of Oregon.

DATED this 27th day of JUNE, 2000.

Diane K. Miller
Signature of Witness

Jonel Garner
Signature of Witness

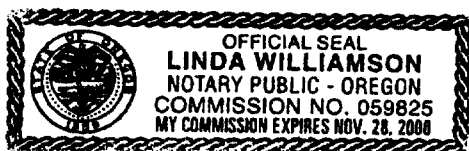
HER () MARK

SUSAN L. CARSON
Diane K. Miller
86133 territorial Rd.
Veneta, OR 97487

STATE OF OREGON)
) ss.
County of LANE)

Jonel Garner
78338 Snauer Ln.
Cottage Grove, OR 97424

The above-named SUSAN L. CARSON personally appeared before me on this 27th day of JUNE, 2000, and acknowledged the foregoing instrument to be her voluntary act.



Linda Williamson
Notary Public For Oregon

Printed Names and Addresses of Witnesses:

Diane K. Miller
Name
86133 Territorial Rd.
Address
Veneta, OR 97457
City/State/Zip

Jonel Garner
Name
78338 Snauer Ln
Address
Cottage Grove OR 97424
City/State/Zip

State of Oregon, County of Klamath
Recorded 09/11/00, at 9:24 a. m.
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Linda Smith,
County Clerk Fee \$ 41⁰⁰