

DURABLE POWER OF ATTORNEY

I, **Patsy Wavolene Florence** of Klamath Falls, Oregon, appoint **Gary Alfred Florence** agent and attorney-in-fact ("my Agent") to act for me as my fiduciary with the following powers and authority to:

(1) **Managing and Disposing of Assets.** 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 of my property.

(2) **Collections.** Demand, recover, collect and receive any money, property, debts, rents, legacies, bequests, interests, dividends, or claims whatsoever that are now or shall hereafter become due, owing any payable or belonging to me and to take all lawful ways and means in my name for recovery of those claims, and to give receipts, releases or other sufficient discharge for any of the same.

(3) **Support.** Make expenditures for my health, care, education, maintenance, support and general welfare.

(4) **Investments & Securities Transactions.** Make investments (including capital contributions) and changes of investments in securities, including common and preferred stocks of corporations, partnership interests, limited liability company interests, or other property, real or personal, and to hold my securities in the name of my Agent or in an unregistered form, as my Agent deems prudent. For purposes of making investments, my Agent may execute on my behalf any agreements respecting those investments including but not limited to partnership agreements, operating agreements and shareholder agreements. In exercising investment discretion, my Agent may invest some or all of my property in one or more entities or organizations formed for the management and preservation of investments (both tangible and intangible) within my family. In considering this type of investment, my Agent shall take into account applicable taxes, both income taxes and transfer taxes, potential claims of creditors, family relationships and the benefit to asset preservation of using entities that have multiple owners, competent management, etc.

(5) **Debts.** Pay my debts and other obligations.

(6) **Litigation.** 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, actions, or suits, including any proceedings under the Bankruptcy Act, with all the powers I would possess if personally present and under no legal disability.

(7) **Property Transactions.** Buy, grant, sell, mortgage, pledge, consign, lease, contribute, hypothecate and in any and every manner deal in and with my property, both real and personal, which I now or hereafter may possess, for any price or sum upon such terms and conditions as my Agent deems proper.

(8) **Borrowing.** Borrow money on terms and at rates of interest as my Agent deems proper and give security for the repayment of the same.

(9) **Legal Instruments.** Make and deliver any conveyances, contracts, covenants and other instruments, undertakings or agreements, either orally or in writing, as my Agent determines to be for my best interests.

(10) **Financial Institutions.** Accept, sign, endorse, sell, discount, deliver, and/or deposit checks, drafts, notes and negotiable instruments, and receive and apply the proceeds thereof for my use and benefit; pay to and deposit the same or any other sum of money received by my Agent in checking and in savings accounts in my name with any bank, mutual savings bank, savings and loan association, credit union, mutual fund or other financial institution, and draw out moneys deposited in same to my credit for application to any purpose authorized under this Power; purchase and surrender certificates or deposit; and generally to conduct any and all banking and financial transactions on my behalf

(11) **Voting.** Appear and vote for me in person or as my proxy at any corporate, partnership, limited liability company or other meeting or in any written actions taken without a meeting.

(12) **Safe Deposit Box.** Have access to and make deposits to or withdrawals from any safety deposit box rented in my name alone or in my name and the name of any other person or persons.

(13) **Employee and Advisors.** Employ, compensate and discharge employees and independent contractors, including accountants and attorneys, in connections with exercise of any of the actions authorized by this Power.

(14) **Disclaimer.** Disclaim any interest which may pass to me by succession in the manner provided in ORS Chapters 105, 112 or any similar or successor statute with similar meaning.

(15) **Flower Bonds.** Purchase for my account United States Treasury bills, notes and certificates of indebtedness issued by the United States (Flower Bonds) redeemable at par in payment of any federal estate taxes upon my estate under Section 6312 of the Internal Revenue Code of 1986 (or under any comparable section of any future legislations which shall amend, supplement or supersede such section).

(16) **Taxes and Assessments.** Prepare, or cause to be prepared, and to execute and file on my behalf any income, gift or excise tax return or report, request for extension, claim for refund, power of attorney, agreement of compromise and settlement and any other document or action with respect to any tax payment or reporting obligations I may have.

(17) **Retirement Plans.** Establish, modify, contribute to, select payment options under, make elections under, convert to Roth status, receive payments from, make rollovers to, and take any other actions I might take with respect to IRA accounts and other retirements plans; provided that any of my issue serving as my Agent shall not designate as beneficiary under this Section themselves, their estate, their creditors, the creditor of their estate or any person if the designation would have the effect of discharging a legal obligation of my Agent.

(18) **Life Insurance and Annuity Contracts.** Purchase, maintain, modify, renew, convert, exchange, borrow against, surrender, cancel, and collect or select payment options under any form of life insurance on my behalf, as the insured or owner, and execute any form of beneficiary designation or ownership change with respect to any life insurance policy which I own or for which I am the insured.

(19) **Government Benefits.** Apply for and receive on my behalf any governmental benefits including Social Security, Medicare or Medicaid benefits and to give instructions for the payment or deposit of benefits.

(20) **Client Statues.** To act on my behalf as client with my attorneys, accountant, broker, insurance agent and other professional advisers (without waiver of any confidentiality privilege), to receive any confidential information about me, to exercise or waive any confidentiality privilege on my behalf, and to hire or discharge any of the foregoing on my behalf as client.

(21) **Gifts.** Make gifts and consent to split gifts on my behalf whether outright, in trust or in custodianship, to or for the benefit of my lineal descendants, provided that gifts made under this paragraph shall be limited to the amount eligible for exclusion from taxable gifts under Section 2503 of the Internal Revenue Code of 1986 or any successor statute. The power granted under this paragraph shall include the power to make gifts to or for the benefit of my Agent and my Agent's lineal descendants, provided that no gift shall be made pursuant to this instrument to the creditors of my Agent, the estate of my Agent, the creditors of my Agent's estate, or which would have the effect of satisfying any duty of support imposed upon my Agent. My Agent may establish on my behalf as participant or contribute one or more qualified state tuition program accounts under Section 529 of the Internal Revenue Code of 1986. My Agent may contribute to the program an amount excludible from taxable gifts under Section 2503 of the Internal Revenue code of 1986 and may name or change the beneficiary of an account.

(22) **Mail.** Redirect my mail.

(23) **Custody of Documents.** Take custody of important documents, including my will, trust agreements, deeds, life insurance policies and contracts.

(24) **Fiduciary Positions.** Resign from or renounce on my behalf fiduciary positions, including personal representative, trustee, conservator, guardian, attorney-in-fact, and officer or director of a corporation and discharge me from any further

responsibility by filing accountings with a court by formal or informal methods.

(25) **Beneficiary Designations.** Designate or change beneficiaries under insurance policies, pay-on-death arrangements, retirement plans and accounts, and any other assets, provided that any beneficiary designation shall be consistent with my existing estate plan to the extent reasonably possible. This power includes the power to designate to my Agent as a beneficiary; provided that any of my issue serving as my Agent shall not designate as beneficiary under this Section themselves, their estate, their creditors, the creditors of their estate or any person if the designation would have the effect of discharging a legal obligation of my Agent.

(26) **Business Interests.** Continue, participate in, sell, reorganize, or liquidate any business or other enterprise owned by me, either alone or with any other person or persons.

(27) **Credit Cards.** Cancel or continue my credit cards and charge accounts, use my credit cards to make purchases, and sign slips on my behalf.

(28) **Perform Other Acts to Carry Out the Powers Granted.** Take all actions necessary to conduct, manage and control all my business and my property, wheresoever situate, as my Agent may deem for my best interests or in conformance with my general desires, and to execute and acknowledge any and all instruments necessary or proper to carry out the foregoing powers. Enumeration of the foregoing powers is not to be construed as a limitation on the general powers of my Agent.

(29) **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 of 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.

(30) **Removal and Resignation.** I shall have the right to remove my Agent at any time in a writing signed by me, acknowledged by a notary public and delivered to my Agent, and my Agent shall have the right to resign in a writing signed by my Agent, acknowledged before a notary public and delivered to me any to any other Agent, if any, acting under this Power of Attorney.

(31) **Confidential Medical Information.** I authorize my Agent to receive and transmit any medical information from my physician or other health care provider as my Agent determines to be in my best interests. My physician is specifically authorized to provide to my Agent medical information about me.

ADMINISTRATION(1) Durability of Power of Attorney.

I expressly declare that I am familiar with the provisions of ORS 127.005 appearing below and that the powers of my Agent herein described shall be exercised by my Agent on my behalf notwithstanding that I may become legally disabled or incompetent.

“ORS 127.005 When power of attorney not affected during period of disability; accounting to conservator.

“(1) When a principal designates another as attorney-in-fact or agent by a power of attorney in writing and the writing does not contain words which otherwise limit the period of time of its effectiveness, the powers of the attorney-in-fact shall be exercisable by the attorney-in-fact or agent on behalf of the principal notwithstanding the later disability or incompetence of the principal of law.

“(2) All acts done by the attorney-in-fact or agent under the power of attorney during any period of disability or incompetence of the principal at law shall have the same effect and shall inure to the benefit of and bind the principal as though the principal were not disabled or incompetent.

“(3) If a conservator is appointed thereafter for the principal, the attorney-in-fact or agent, during the continuation of that appointment, shall account to the conservator rather than to the principal. The conservator has the same power that the principal would have, but for the disability or incompetence of the principal, to revoke, suspend or terminate all or any part of the power of attorney or agency.”

(2) Choice of Laws. The application and construction of this Durable Power of Attorney shall be in accordance with the laws of the State of Oregon, except those laws which would cause application of the laws of any other jurisdiction.

(3) Captions. The captions appearing at the beginning of sections of this Durable Power of Attorney are for the convenience of the reader only and shall not be used to construe or interpret this instrument.

(4) Expenses. My Agent shall be reimbursed from my assets for all expenses my Agent reasonably incurs in acting as my Agent under this Durable Power of Attorney, including but not limited to reasonable travel expenses. My Agent shall at all times

maintain receipts and cancelled checks for all expenses reimbursed and shall promptly provided copies of those records to my spouse or my issue upon request.

I have signed the Durable Power of Attorney this 31 day of January, 2002.

Patsy Wavolene Florence
Patsy Wavolene Florence
Patsy Wavolene Florence pwf

STATE OF OREGON)
) ss.
County of Klamath)

On this 31st day of January, 2002, personally appeared Patsy Wavolene Florence before me and acknowledged that he signed the foregoing instruments as his voluntary act and deed.



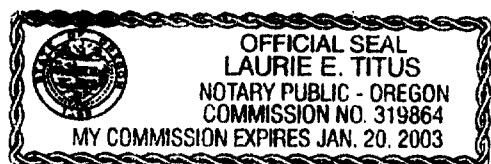
Laurie E. Titus
Notary Public for Oregon
My Commission Expires: Jan 20, 2003

The Agent hereby evidences the signature of the Agent this 31st day of January, 2002.

Gary Alfred Florence
Gary Alfred Florence

STATE OF OREGON)
) ss.
County of Klamath)

Signed before me on January 30, 2002, 2002 by Gary Alfred Florence.



Laurie E. Titus
Notary Public for Oregon
My Commission Expires: Jan 20, 2003