

POWER OF ATTORNEY

State of Oregon, County of Klamath
Recorded 09/30/03 10:42 a. m
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Linda Smith, County Clerk
Fee \$ 56⁰⁰ # of Pgs 8

1. APPOINTMENT OF ATTORNEY IN FACT

1.1 Original Attorney in Fact. I, GENEVIEVE G. DALLAS, of Klamath County, Klamath Falls, Oregon, appoint ANTHONY I. WEST my attorney in fact for the purposes set out below.

2. GENERAL GRANT OF POWERS TO ATTORNEY IN FACT

I grant to my attorney in fact the power to do and perform in a fiduciary capacity as my attorney in fact may deem advisable anything of any character which I might do or perform for myself if personally present and acting, including, but not limited to, the specific powers set forth below in paragraphs 3, 4 and 5, but excluding those matters which my attorney in fact is not permitted to do as expressly provided in this Power of Attorney or as provided by law.

3. SPECIFIC POWERS RELATING TO PROPERTY

My attorney in fact may exercise the following powers relating to my property or interests in property which I now own or may hereafter acquire.

3.1 Collection of Property. The power to demand, sue for or use other lawful means to obtain, collect, and take possession and control of any sums of money, debts, checks, accounts, interest, dividends, annuities, rents, goods, chattels, inheritances, insurance benefits, social security benefits, unemployment benefits, veteran's benefits and any other claims and rights whatsoever which are now or may hereafter become due, owing, payable or belonging to me, and to compromise, settle, arbitrate, abandon or otherwise deal with any such claims;

3.2 Sale or Other Disposition of Property. The power to sell, exchange, quitclaim, convert, partition, grant an option on, abandon or otherwise dispose of all or any part of my real or personal property or my interest in such property, including, but not limited to, automobiles, stocks, bonds, and real estate owned by me individually, as a tenant in common, tenant by the entirety or otherwise, upon any terms and conditions; PROVIDED HOWEVER, that no compensation may be paid to my Agent that would require my Agent to be licensed under Oregon Revised Statutes Chapter 696 or other applicable law pertaining to professional real estate activity. IF MY AGENT SELLS REAL PROPERTY OWNED BY ME, MY AGENT IS AUTHORIZED AND DIRECTED TO RECORD THIS GENERAL DURABLE POWER OF ATTORNEY (OR SUCH PORTIONS THEREOF AS A TITLE COMPANY WILL REQUIRE) WITH THE LEGAL DESCRIPTION OF SUCH PROPERTY TO BE ATTACHED THERETO AS EXHIBIT A;

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3.3 Acquisition and Retention of Investments. The power to acquire and retain for any period of time as investments, without diversification as to kind or amount, any real or personal property, or interest in such property (including an undivided, temporary or remainder interest), income or non-income producing, located within or without the United States, and including, but not limited to, notes, U.S. Treasury Bonds redeemable at par in payment of federal estate tax, any other bonds, debentures, mortgages and other obligations, secured or unsecured, common and preferred stocks, mutual funds, legal and discretionary trust funds, general and limited partnership interests, leases and securities of any corporate attorney in fact or any corporation owning stock of the corporate attorney in fact or of any subsidiary or affiliate of or successor to such corporation;

3.4 Management of Property. The power to take possession, custody, control and otherwise manage any of my real or personal property, or my interest in such property, including, but not limited to, the power (i) to protect, develop, subdivide and consolidate such property, (ii) to lease such property upon any terms and conditions including options to renew or purchase and for any period or periods of time and to modify, renew or extend any existing leases, (iii) to erect, repair, or make improvements to any building or other property and to remove existing structures, (iv) to establish and maintain reserves for the maintenance, protection and improvements of such property and for other purposes, (v) to initiate or continue farming, mining or timber operations on such property, (vi) to purchase and carry casualty and liability insurance, (vii) to grant or release easements with respect to such property, (viii) to dedicate or withdraw from dedication such property from public use, and (ix) to join with co-owners in exercising any such powers;

3.5 Business Interests. The power to continue to own, or to form initially, and operate any business interest, whether in the form of a proprietorship, corporation, general or limited partnership, joint venture or other organization, including, but not limited to, the power (i) to effect incorporation, dissolution or other change in the form of the organization of such business interest, (ii) to dispose of any part of such business interest or to acquire the interest of others, (iii) to continue, enter into, modify or terminate any agreements relating to any such business interest, and (iv) to invest capital or additional capital in or lend money to such business interest;

3.6 Borrowing Money. The power (i) to borrow money for my benefit from my attorney in fact, individually, or from others, upon any terms and conditions, (ii) to secure the payment of any amount so borrowed by mortgaging, pledging or otherwise encumbering any of my real or personal property, or my interest in such property, and (iii) to modify, renew or extend the time for payment of any obligation, secured or unsecured, payable by me for any period or periods of time and upon any terms and conditions;

3.7 Lending Money. The power (i) to lend money to any person upon any terms and conditions, (ii) to modify, renew or extend the time for payment of any obligation, secured or unsecured, payable to me for any period or periods of time and upon any terms and conditions, and (iii) to foreclose as an incident to the collection of any obligation, any deed of trust or other lien securing such obligation, to bid on the property at such foreclosure sale or otherwise acquire the property without foreclosure and to retain the property so obtained;

3.8 Holding Property in Nominee Form. The power to register and hold any securities or other property in the name of a nominee or in any other form without disclosure of the agency relationship, or to hold the same in such form that they will pass by delivery;

3.9 Exercise of Security Rights. With regard to securities of mine, including stocks, bonds and any evidence of indebtedness, the power (i) to vote any such securities in person or by special, limited or general proxy at any shareholders' meeting, (ii) to consent to or participate in any contract, lease, mortgage, foreclosure, voting trust, purchase, sale or other action by any corporation, company or association, (iii) to consent to or participate in, facilitate and implement any plan of incorporation, re-incorporation, reorganization, consolidation, merger, liquidation, readjustment or other similar plan with respect to any such corporation, company or association, and (iv) to exercise all options, rights and privileges, including the exercise or sale of conversion, subscription or other rights of whatever nature pertaining to any such securities and to subscribe for additional securities or other property;

3.10 Gifts. The power to make gifts of my real or personal property or my interest in such property to my spouse, my children and grandchildren, or a spouse of any child or grandchild, including to any spouse, child or grandchild of mine who may be acting as my attorney in fact, in amounts not to exceed the annual exclusion as then determined for federal gift tax purposes under §2503 of the Internal Revenue Code of 1986 (as amended from time to time) at the time the gifts are made and in such manner as my attorney in fact may deem appropriate, including, but not limited to, outright gifts, gifts in trust, or gifts to a custodian under a uniform gifts or transfers to minors act, if, in the opinion of my attorney in fact, such gifts are advisable for tax purposes and the value of my remaining property is more than sufficient to provide for the continued support and medical care of my spouse, my dependents and me in accordance with my customary standard of living;

3.11 Transfer of Property to and Withdrawal of Property from Revocable Trust. The power to assign, transfer and convey all or any part of my real or personal property, or my interest in such property, to, and withdraw such property from, (i) any revocable trust established by me during my lifetime, or (ii) any revocable trust established by my attorney in fact during my lifetime which directs the trustee or trustees to administer the trust for my benefit and to distribute the trust property to my estate upon my death; and

3.12 Renunciations. The power to renounce or disclaim in whole or in part the right of succession to any real or personal property or interest in such property passing to me as an heir or beneficiary under a will or otherwise when in the opinion of my attorney in fact a renunciation or disclaimer is advisable for tax purposes.

4. SPECIFIC POWERS RELATING TO SUPPORT, PERSONAL AFFAIRS AND HEALTH CARE

My attorney in fact may exercise the following powers relating to support, personal affairs and health care.

4.1 Support. The power to do any acts, including disbursing of any monies belonging to me, which, in the opinion of my attorney in fact, may be necessary or proper for any purpose in connection with the support and maintenance of my spouse, my dependents or me in accordance with our customary standard of living, including, but not limited to, provisions for housing, clothing, food, transportation, recreation, education and the employing of any person whose services may be needed for such purposes;

4.2 Personal Affairs. The power to do any acts, including the disbursing of any monies belonging to me, which, in the opinion of my attorney in fact, may be necessary or proper in connection with the conduct of my personal affairs, including, but not limited to, (i) continuation, use or termination of any charge or credit accounts, (ii) payments or contributions to any charitable, religious or educational organizations, (iii) dealing with my mail and representing me in any matter concerning the U.S. Postal Service, (iv) continuation or discontinuation of my membership in any club or other organization and (v) acceptance or resignation, on my behalf, from any offices or positions which I may hold including fiduciary positions; and

4.3 Health Care. The power to do any acts, including the disbursing of any monies belonging to me, which, in the opinion of my attorney in fact, may be necessary or proper for any purpose in connection with the medical, dental, surgical, psychiatric or custodial care and treatment of my spouse, my dependents or me, including, but not limited to, the power (i) to provide for such care and treatment at any hospital, nursing home or institution or for the employing of any physician, psychiatrist, nurse or other person whose services may be needed for such care, (ii) to receive confidential medical information regarding me, to waive on my behalf any physician-patient or other privilege, to consent to the release of medical information, and to consent to administration of anesthesia, performance of operations, and other procedures on my body by physicians and surgeons and other medical personnel, including technicians, assistants, and nurses, working under the supervision of physicians and surgeons.

5. MISCELLANEOUS SPECIFIC POWERS

My attorney in fact may exercise the following miscellaneous powers:

5.1 Tax Matters. The power to perform any and all acts that I might perform with respect to any and all federal, state, local and foreign taxes, for prior tax years as well as for tax years ending subsequent to the date of this power of attorney, including, but not limited to, the power (i) to make, execute and file returns, amended returns, power of attorney, and declarations of estimated tax, joint or otherwise, (ii) to represent me before any office of the Internal Revenue Service or other taxing

authority with respect to any audit or other tax matter involving any tax year or period, (iii) to receive confidential information, (iv) to receive, endorse, and collect checks refunding taxes, penalties or interest, (v) to execute waivers of restrictions on assessment or collection of deficiencies in tax, (vi) to emulate consents extending the statutory period for assessment or collection of taxes, (vii) to execute and prosecute protests or claims for refund or applications for correction of assessed value, (viii) to execute closing agreements, (ix) to prosecute, defend, compromise or settle any tax matter, and (x) to delegate authority to or substitute another agent or attorney respecting any such taxes or tax matters;

5.2 Banking Transactions. The power (i) to make deposits in or withdrawals from any account of mine in any banking, trust or investment institution, whether such account is in my name or in the joint names of myself and any other person, (ii) to open any account or interest with any such institution in my name or in the name of my attorney in fact or in our names jointly, (iii) to endorse any checks or negotiable instruments payable to me for collection or deposit to such accounts and to sign, execute and deliver checks or drafts on such accounts, and (iv) to exercise any right, option or privilege pertaining to any account, deposit, certificate of deposit, or other interest with such institution;

5.3 Safe Deposits. The power (i) to have access to any safe deposit box held in my name or in the joint names of myself and any other person, (ii) to lease one or more safe deposit boxes for safekeeping of my assets, and (iii) to deal with the contents of any safe deposit box, including the removal of such contents;

5.4 Legal and Other Actions. The power to cause to be commenced, prosecuted, defended, appealed, compromised, settled, arbitrated or discontinued in my name as plaintiff or defendant, as the case may be, any legal or equitable proceeding, judicial or administrative;

5.5 Employment of Advisors. The power to employ persons, firms and corporations to advise or assist my attorney in fact, including, but not limited to, agents, accountants, auditors, brokers, attorneys-at-law, custodians, investment counsel, rental agents, realtors, appraisers and tax specialists;

5.6 Legal Documents. The power to make, execute, endorse, acknowledge, and deliver any and all instruments under seal, oath, verification or otherwise, including, but not limited to, receipts, endorsements, releases, compromises, deeds, leases, mortgages, deeds of trust, security agreements, contracts, assignments, options, stock powers, proxies, promissory notes, bonds, financing statements, subordination agreements, checks, negotiable instruments and satisfactions of mortgages, deeds of trust and security agreements; and

5.7 Income Cap Trust. The power to execute an Income Cap Trust on my behalf for the purpose of qualifying me for Medicaid assistance and any other documentation necessary to qualify me for Medicaid assistance.

6. RESTRICTIONS ON EXERCISE OF POWERS BY ATTORNEY IN FACT

Notwithstanding the grant of powers in this Power of Attorney, my attorney in fact shall have no power (i) to deal with insurance policies I may own on the life of an attorney in fact, or (ii) except as specifically authorized by this Power of Attorney, to cause assets to pass to my attorney in fact or others in discharge of the legal obligations of my attorney in fact, whether by inter vivos transfer, designation of beneficiary of any contract or in any other manner.

7. EFFECT OF SUBSEQUENT DISABILITY OF PRINCIPAL

This Power of Attorney is intended to be a durable power of attorney. Accordingly, the grant of the powers herein shall not be affected by my subsequent incapacity or mental incompetence.

8. ADMINISTRATIVE PROVISIONS

8.1 Accounting. It shall be the duty of my attorney in fact to keep full and accurate inventories and accounts of all transactions for me as my agent. Such inventories and accounts shall be made available for inspection upon request by me or by my guardian or personal representative. My attorney in fact shall not be required to file any inventory or accounts with any court or clerk.

8.2 Third Party Reliance. Third parties may rely upon the representations of my attorney in fact as to all matters relating to any power granted to my attorney in fact, and no person who may act in reliance upon the representations of my attorney in fact or the authority granted to my attorney in fact shall incur any liability to me or my estate as a result of permitting my attorney in fact to exercise any power.

8.3 Removal and Resignation of Attorney in Fact. I shall have the right to remove an attorney in fact at any time in a writing signed by me and acknowledged before a notary public and delivered to the attorney in fact. An attorney in fact shall have the right to resign in a writing signed by the attorney in fact and acknowledged before a notary public and delivered to me and to any other attorney in fact acting under this Power of Attorney or, if none, to the named successor attorney in fact, if any.

8.4 Partial Invalidity. If any part of this Power of Attorney is declared invalid or unenforceable under applicable law, such decision shall not affect the validity of the remaining parts.

8.5 Revocation of Prior Powers of Attorney. It is my intent by execution of this Power of Attorney to revoke all powers of attorney which have been previously executed by me.

8.6 Limited Liability of Attorney in Fact. My attorney in fact shall not have an affirmative duty to act under this Power of Attorney and shall not be liable for any claim or demand arising out of acts or omissions of my attorney in fact, except for willful misconduct or gross negligence.

IN WITNESS WHEREOF, I have signed this Power of Attorney the 5 day of September, 2003.

Genevieve G. Dallas
GENEVIEVE G. DALLAS

STATE OF OREGON)
) ss.
County of Klamath)

This instrument was acknowledged before me on September 5, 2003, by GENEVIEVE G. DALLAS.

Jama M. Walker
Notary Public for Oregon
My Commission Expires: 1/26/2006

(SEAL)

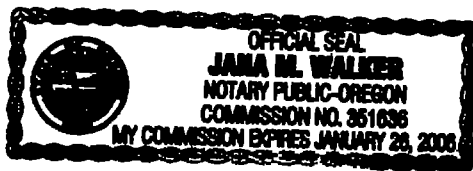


EXHIBIT A

ATTACHED TO GENERAL POWER OF ATTORNEY

From: Genevieve G. Dallas

To: Anthony I. West

The following described real properties:

1. Lot 11, Block 30, HOT SPRINGS EDITION to the City of Klamath Falls, Klamath County, Oregon.
2. A tract of land situated in the SW $\frac{1}{4}$ SE $\frac{1}{4}$, Section 1, Township 39 South, Range 9 East, Willamette Meridian, more particularly described as follows:

Beginning at an iron pin on the Northerly right of way line of Hilyard Avenue, 30 feet Northerly at right angles from the center line of Hilyard Avenue said point being North 0° 04' West a distance of 30 feet and North 89° 56' East a distance of 774.1 feet from the iron axle which marks the $\frac{1}{4}$ corner common to Sections 1 and 12, Township 39 South, Range 9 East of the Willamette Meridian and thence continuing North 89° 56' East along the North line of Hilyard Avenue 220 feet to the true point of beginning; thence continuing North 89° 56' East along the Northerly line of the Hilyard Avenue 290.4 feet to the Southerly right of way line of the Dalles California Highway; thence North 46° 09' West along the Southerly right of way line of said Highway 246.67 feet; thence South 43° 51' West 115 feet to an iron pin; thence North 81° 14' West 33.34 feet to an iron pin; thence South 0° 04' East 93.37 feet to the point of beginning.