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GENERAL POWER OF ATTORNEY

State of Oregon, County of Klamath
Recorded 11/13/03 9:24 a. m
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Linda Smith, County Clerk
Fee \$ 4.00 # of Pgs 5

After recording, return to:

ex John C. Urness
Thorp, Purdy, Jewett, Urness & Wilkinson, P.C.
Attorneys at Law
1011 Harlow Road, Suite 300
Springfield, OR 97477
(541) 747-3354

From: William C. Lynch

To: Betty J. Lynch
Karen S. Lynch

GENERAL POWER OF ATTORNEY

I, **WILLIAM C. LYNCH**, of Springfield, Oregon, hereby make, constitute and appoint **BETTY J. LYNCH**, of Springfield, Oregon, and/or **KAREN S. LYNCH**, of Springfield, Oregon, as my true and lawful attorneys-in-fact, either of whom may act individually on my behalf and in my name, place and stead. My attorneys-in-fact shall have the following authority:

(1) To lease, grant, bargain, sell, contract to sell, convey, exchange, release and dispose of any real or personal property of which I am now or hereafter may be possessed or in which I have any right, title or interest, including rights of homestead, and to specifically sell my home and real property located at 5994 Jessica Lane, in Springfield, Oregon, and my mobile home and property located in Klamath County, Oregon, for any price or sum and upon such terms and conditions as my attorney-in-fact may deem proper;

(2) To take possession of, manage, maintain, operate, repair and improve any and all real or personal property now or hereafter belonging to me, to pay the expense thereof, to insure and to keep the same insured and to pay any and all taxes, charges and assessments that may be levied or imposed thereon;

(3) To buy, sell, and generally deal with goods and merchandise of every description and to hypothecate, pledge and encumber the same;

(4) To buy, sell, assign, transfer, deliver and to appoint stock transfer agents therefor or appoint attorneys to transfer all or any shares of stock in my name in any corporation for any price and upon such terms as my attorney-in-fact may deem right and to receive payment therefor;

(5) To borrow any sums of money on such terms and rate of interest as my attorney-in-fact may deem proper and to give security for the repayment of the same;

(6) To ask for, demand, recover, collect and receive all moneys, debts, rents, dues, accounts, interests, dividends and claims whatsoever which are now or which hereafter may become due and payable and take all lawful means of recovery, including attachment, levy or otherwise;

(7) To prepare, execute and file any proof of debt and other instruments in any court and to take any proceedings under the Bankruptcy Act in connection with any sum of money or demand due or payable to me, and in any such proceedings to vote in my name for the election of any trustee or trustees and to demand, receive and accept any dividend or distribution whatsoever;

(8) To adjust, settle, compromise or submit to arbitration any account, debt, claim, demand or dispute as well as matters which hereafter may arise between me or my attorney-in-fact and any other person or persons;

(9) To sell, discount, endorse, negotiate and deliver any check, draft, order, bill of exchange, promissory note or other negotiable paper payable to me, and to collect, receive and apply the proceeds thereof for my use for any purposes; to pay to or deposit the same or any other sum of money coming into the hands of my attorney-in-fact in any form of banking account in my name with any bank, savings and loan association, credit union, investment firm or brokerage house, and to draw out moneys deposited to my credit with any such institution, and to apply the same for any purposes as my attorney-in-fact may deem expedient; to purchase and sell certificates of deposit; to appoint any bank, stock or trust company as escrow agent; to surrender, withdraw or direct distributions from and make any other decisions with regard to any annuity or life insurance policy that I own or am a beneficiary of, and generally to conduct any and all banking and financial transactions on my behalf;

(10) To make, execute and deliver any and all manner of contracts with reference to minerals, oil and gas rights, rents and royalties, including agreements facilitating exploration for and discovery of oil, minerals and deposits;

(11) To commence and prosecute and to defend against, answer and oppose all actions, suits and proceedings;

(12) To vote any stock in my name as proxy;

(13) To have access to any safety deposit box which has been or may be rented in my name or in the name of my self and any other person or persons;

(14) In connection with any of the powers herein granted, to sign, make, execute, acknowledge and deliver in my name any and all deeds, mortgages, pledges, satisfactions, releases, acquittances, receipts, bonds, writs and any and all other instruments whatsoever, with such general or special agreements and covenants, including those of warranty, as my attorney-in-fact may deem right;

(15) To employ, pay and discharge clerks, workmen, brokers and others, including accountants and attorneys in connection with the exercise of any of the foregoing powers;

(16) Generally to conduct, manage and control all my business and my property, wheresoever situated, as my attorney-in-fact may deem in my best interests, hereby releasing all third persons from responsibility for the acts and omissions of my attorney-in-fact;

(17) To endorse, negotiate and cash my Social Security, Veterans' Administration and Railroad Retirement checks, U.S. Savings Bonds, and any other checks, bonds or negotiable instruments from the government, and any other person or institution;

(18) To make whatever arrangements are necessary to establish the automatic deposit of my Social Security, Veterans' Administration, Railroad Retirement, pension and annuity checks or payments, or to change the account and location therefor;

(19) To represent me before any office of the Internal Revenue Service and Oregon Department of Revenue concerning any of my tax returns and any tax matter affecting me, to receive any confidential information concerning the same, and to sign any tax returns or other tax filings on my behalf;

(20) To make gifts to any of the beneficiaries of my then current estate plan (including my attorneys-in-fact) so long as the gifts are consistent with such estate plan and are for the purpose of effectuating appropriate estate tax planning and/or my health care or long-term care planning; any such gifts shall be considered an advance to the beneficiary to whom the gift is made; My attorneys-in-fact are specifically authorized to transfer without consideration all of my assets into the sole name of my spouse;

(21) To make elections or direct distributions of any retirement plan benefits, whether under a qualified pension, profit sharing, KEOGH, individual retirement arrangement, or any other retirement plan, either in a lump sum or in any other manner permitted by the terms of the particular retirement plan/arrangement;

(22) To renounce any fiduciary positions to which I have been or may be appointed, including, but not limited to, personal representative, trustee, guardian, attorney-in-fact, and to resign such positions in which capacity I am presently serving;

(23) To complete and execute any documentation required for me to become eligible for Medicaid or any other governmental assistance, including the execution and funding of an Income Cap Trust;

(24) To disclaim any property or interest in property to which I may be entitled and take all steps required to make the disclaimer effective under state and federal laws, including §2518 of the Internal Revenue Code or any successor statute. In deciding whether to disclaim, my attorney-in-fact shall consider the effect of the disclaimer on taxes that may be payable, on qualification for government benefits, and on my existing estate plan;

(25) This is a Durable Power of Attorney and shall not terminate by reason of my incapacity or incompetency. I hereby give and grant to my attorney-in-fact full power and authority to do and perform every act and thing whatsoever requisite and necessary to be done, as fully to all intents and purposes, as I might if personally present, hereby ratifying and confirming all that my attorney-in-fact shall lawfully do or cause to be done by virtue hereof.

DATED this 24 day of October, 2003.



Mark of WILLIAM C. LYNCH

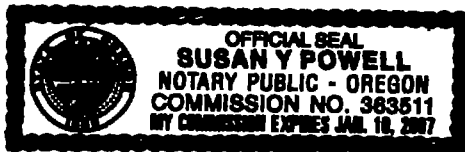
Names and Addresses of Witnesses:

John C Unness
87998 Keola Ct
Springfield OR 97478
John C Unness

Juliana Sheridan
Juliana Sheridan
156 Waite St
Eugene OR 97402

STATE OF OREGON)
) ss.
 County of Lane)

Personally appeared the above-named **WILLIAM C. LYNCH**, who is known to me to be the same person who executed the foregoing instrument by signing his mark in my presence and in the presence of John C. Unness and Juliana Sheridan, as witnesses, and acknowledged to me that he executed the same as his free and voluntary act and deed this 24th day of October, 2003.



Susan Y. Powell
 Notary Public for Oregon
 My Commission Expires: 1-18-07