

**DURABLE POWER OF ATTORNEY FOR PROPERTY MANAGEMENT**

o/c 1. **Designation.** I, BARBARA J. PHILLIPS, reside in the state of Oregon and designate my son, KURT E. PHILLIPS and my daughter LEORA L. PHILLIPS-METZ as my attorneys-in-fact for me. I further appoint said attorneys-in-fact to be the guardians of my person and property should one ever be need to be appointed. My attorneys-in-fact shall have authority to act individually or together on my behalf in all Articles and subsections of this power of attorney, with the exception of Article 3a. Any activity described in Article 3a which requires the signature of an attorney-in-fact on my behalf shall require signatures of both of by attorneys-in-fact.

2. **Effectiveness; Duration.** This Power of Attorney shall be effective immediately, notwithstanding my incapacity, and shall continue until terminated by me or a court appointed guardian of my person, or a court appointed guardian of my estate, or a court order. "Incapacity" means the inability to manage property and affairs effectively for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power, or disappearance.

3. **Powers.** My attorneys-in-fact shall have all the powers of absolute owner over my assets and liabilities, whether located within or without the State of Oregon. These powers shall include, without limitation, the power and authority specified below.

a. **Real Property.** My attorneys-in-fact shall have the authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber real property or any interest in real property.

b. **Personal Property.** My attorneys-in-fact shall have the authority to purchase, receive, take possession of, lease sell assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property.

c. **Financial Accounts.** My attorneys-in-fact shall have the authority to deal with accounts maintained by or on my behalf with the institutions (including, without limitation, banks, savings and loan associations, credit unions, and securities dealers). This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to make deposits, transfers and withdrawals with respect to all such accounts.

d. **United States Treasury Bonds.** My attorneys-in-fact shall have the authority to purchase United States Treasury Bonds, which may be redeemed at par in payment of any federal estate tax.

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Recorded 01/30/2004 1:06 pm  
Vol M04 Pg 5882-84  
Linda Smith, County Clerk  
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- e. Monies Due.** My attorneys-in-fact shall have the authority to request, demand, recover, collect, endorse and receive all monies, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due me.
- f. Claims Against Principal.** My attorneys-in-fact shall have the authority to pay, settle, compromise, or otherwise discharge any and all claims of liability or indebtedness against me and, in so doing, use any of my funds or other assets.
- g. Legal Proceedings.** My attorneys-in-fact shall have the authority to participate in any legal action in my name or otherwise, including legal proceedings in connection with the authority granted in this instrument.
- h. Written Instruments.** My attorneys-in-fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments, and to do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the attorneys-in-fact as fully as I could do if personally present.
- i. Safe Deposit Box.** My attorneys-in-fact shall have the authority to enter any safe deposit box in which I have a right of access.
- j. Taxes.** My attorneys-in-fact shall have the authority to act without limitation on my behalf with regard to federal, state and/or local taxes of any kind, including, but not limited to, the preparation and filing of tax returns, claims for refunds, requests for extension of time to file returns and/or pay taxes, extensions and waivers of applicable periods of limitation, protest and petitions to administrative agencies or courts, including the tax court, regarding tax matters and any and all other tax related documents, for all tax periods from 2003 through 2050, and for all jurisdictions. I also give my attorneys-in-fact the authority to complete Internal Revenue Form 2848 (or other prescribed form) on my behalf as well as to perform all other functions contemplated by that form.
- k. Health Care.** My attorneys-in-fact shall have the authority to make health care decisions for me.
- 4. Limitations on Powers.** Except for the authorities specifically stated in Article 3, the attorneys-in-fact shall not have authority to make amend, alter, revoke or change any life insurance policy, employee benefit, or testamentary disposition of my property or to make any gifts of such property (unless such gift is for the purpose of allowing me to qualify for Medicaid) or to exercise any power of appointment.
- 5. Accounting.** Upon my request or the guardian of my estate or the personal representative of my estate, the attorneys-in-fact shall account for all actions taken by the attorneys-in-fact for me or on my behalf.

6. **Reliance.** Any person acting without negligence and in good faith reliance on this power of attorney shall not incur any liability thereby. Any action so taken, unless otherwise unenforceable, shall be binding on my heirs, trustees, and personal representatives.
7. **Indemnity.** My estate shall hold harmless and indemnify the attorneys-in-fact from all liability for acts done in good faith and not in fraud by me or my heirs, including reasonable attorney's fees incurred by the attorneys-in-fact in defending such acts.

DATED this 26 day of January 2004

Barbara J. Phillips  
Barbara J. Phillips

STATE OF WASHINGTON     )  
  ) ss.  
County of Spokane         )

On this day personally appeared before me BARBARA J. PHILLIPS, to me known to be the individual described in and who executed the within and foregoing instrument, and acknowledged that she signed the same as her free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN under my hand and official seal on this 26<sup>th</sup> day of January, 2004

Donald L. Rodden  
NOTARY PUBLIC in and for the  
State of Washington, residing at  
Spokane.  
My Commission Expires: 7/8/04

