

*1st 591834***SPECIAL POWER OF ATTORNEY**

**WARNING TO PERSONS EXECUTING THIS DOCUMENT:** This is an important legal document. It creates a power of attorney that provides the person you designate as your attorney-in-fact with the broad powers it sets forth. You have the right to terminate this power of attorney. If there is anything about this form that you do not understand, you should ask a lawyer to explain it to you.

I, Lawrence Leonard Lutz, residing at 621 Hemlock Ave., South San Francisco, California 94080-1502, hereby appoint Alfred C. Lutz, Esq. of PO Box 128, Macdoel, California 96058, as my attorney-in-fact ("Agent") to exercise the powers and discretions described below.

If the Agent is unable to serve for any reason, I appoint Anne Van Nuys, of PO Box 128, Macdoel, California 96058, as my alternate or successor Agent, as the case may be to serve with the same powers and discretions.

I hereby revoke any and all general powers of attorney and special powers of attorney that previously have been signed by me. However, the preceding sentence shall not have the effect of revoking any powers of attorney that are directly related to my health care that previously have been signed by me.

My agent shall have full power and authority to act on my behalf but only to the extent permitted by this Special Power of Attorney. My Agent's powers shall include the power to:

1. Manage, insure, improve, repair, collect rents, execute leases, or take any other action that a landlord might take, with respect to any interest of mine in real estate located at:

Such property as may be acquired in the Southview Development  
Klamath Falls, Oregon  
and legally described on the attached Exhibit.

2. Act on my behalf with respect to the following matters:

- Enter into binding contracts on my behalf.
- Acquisition of Real property in the Southview Development in Klamath Falls, OR including but not limited to signing R/E documents, Change Orders, Promissory Notes, mortgage application(s), Credit check, and Title documents.

I hereby grant to my Agent the full right, power, and authority to do every act, deed, and thing necessary or advisable to be done regarding the above powers, as fully as I could do if personally

Initials: *LL*

*36F*

present and acting.

Any power or authority granted to my Agent under this document shall be limited to the extent necessary to prevent this Power of Attorney from causing, (i) my income to be taxable to my Agent, (ii) my assets to be subject to a general power of appointment by my Agent, or (iii) my Agent to have any incidents of ownership with respect to any life insurance policies that I may own on the life of my Agent.

My Agent shall not be liable for any loss that results from a judgment error that was made in good faith. However, my Agent shall be liable for willful misconduct or the failure to act in good faith while acting under the authority of this Power of Attorney. A successor Agent shall not be liable for acts of a prior Agent.

No person who relies in good faith on the authority of my Agent under this instrument shall incur any liability to me, my estate or my personal representative. I authorize my Agent to indemnify and hold harmless any third party who accepts and acts under this document.

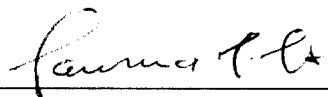
If any part of any provision of this instrument shall be invalid or unenforceable under applicable law, such part shall be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of such provision or the remaining provisions of this instrument.

My Agent shall not be entitled to any compensation, during my lifetime or upon my death, for any services provided as my Agent. My Agent shall be entitled to reimbursement of all reasonable expenses incurred as a result of carrying out any provision of this Power of Attorney.

My Agent shall provide an accounting for all funds handled and all acts performed as my Agent, but only if I so request or if such a request is made by any authorized personal representative or fiduciary acting on my behalf.

This Power of Attorney shall become effective immediately, and shall not be affected by my disability or lack of mental competence, except as may be provided otherwise by an applicable state statute. This is a Durable Power of Attorney. This Power of Attorney shall continue effective until my death. This Power of Attorney may be revoked by me at any time by providing written notice to my Agent.

Dated 30 April, 2004, at Redwood City, California.

  
\_\_\_\_\_  
Lawrence Leonard Lutz

STATE OF CALIFORNIA, COUNTY OF SAN MATEO, ss:

On 4-30-2004 before me, J. M. Travers, N. Public, personally  
appeared Lawrence Leonard Lutz,

[ ] personally known to me

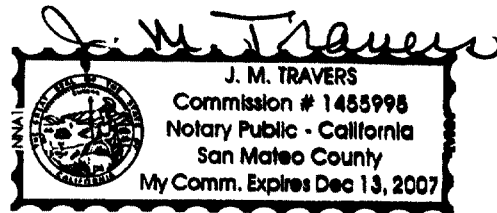
- OR -

[X] proved to me on the basis of satisfactory evidence

to be the person whose name is subscribed to the within instrument and acknowledged to me that  
he/she executed the same, and that by his/her signature on the instrument the person executed the  
instrument.

WITNESS my hand and official seal.

J. M. Travers  
Signature of Notary



4-30-2004

Exhibit "A" Legal Description

Lot 46, Tract 1416, The Woodlands-Phase 1, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.