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DAVID L. GIANELLI

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UNIFORM STATUTORY FORM POWER OF ATTORNEY FOR GERALD BLANCHARD JORGENSEN

RECORDING REQUESTED BY:

DAVID L. GIANELLI

WHEN RECORDED MAIL TO:

GIANELLI & ASSOCIATES A Professional Law Corporation P. O. Box 3212 Modesto, CA 95353



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UNIFORM STATUTORY FORM POWER OF ATTORNEY
FOR
GERALD BLANCHARD JORGENSEN



03/26/2008 08:29:00AM PAGE 1 OF 5

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RECORDING REQUESTED BY:

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UNIFORM STATUTORY FORM POWER OF ATTORNEY
FOR
GERALD BLANCHARD JORGENSEN

UNIFORM STATUTORY FORM POWER OF ATTORNEY

INITIAL

(California Probate Code Section 4401)

NOTICE: THE POWERS GRANTED BY THIS DOCUMENT ARE BROAD AND SWEEPING. THEY ARE EXPLAINED IN THE UNIFORM STATUTORY FORM POWER OF ATTORNEY ACT (CALIFORNIA PROBATE CODE SECTIONS 4400-4465, INCLUSIVE). IF YOU HAVE ANY QUESTIONS ABOUT THESE POWERS, OBTAIN COMPETENT LEGAL ADVICE. THIS DOCUMENT DOES NOT AUTHORIZE ANYONE TO MAKE MEDICAL AND OTHER HEALTH-CARE DECISIONS FOR YOU. YOU MAY REVOKE THIS POWER OF ATTORNEY IF YOU LATER WISH TO DO SO.

I, GERALD BLANCHARD JORGENSEN residing at 606 West Main Street, Ripon, California 95366 (the "Principal") do by this Durable Power of Attorney nominate, constitute and appoint JERALD N. JORGENSEN as my true and lawful attorney-in-fact (referred in this Durable Power of Attorney as my "Agent"). If JERALD N. JORGENSEN is or becomes unable or unwilling to serve as Agent, then BARBARA G. DUE shall serve as Agent. If BARBARA G. DUE is or becomes unable or unwilling to serve as Agent, then JEAN E. HUGHES shall serve as Agent.

The Agent shall act for the Principal in any lawful way with respect to the following initialed subjects:

TO GRANT ALL OF THE FOLLOWING POWERS, INITIAL THE LINE IN FRONT OF (N) AND IGNORE THE LINES IN FRONT OF THE OTHER POWERS.

TO GRANT ONE OR MORE, BUT FEWER THAN ALL, OF THE FOLLOWING POWERS, INITIAL THE LINE IN FRONT OF EACH POWER YOU ARE GRANTING.

TO WITHHOLD A POWER, DO NOT INITIAL THE LINE IN FRONT OF IT. YOU MAY, BUT NEED NOT, CROSS OUT EACH POWER WITHHELD.

(B) Tangible personal property transactions. (C) Stock and bond transactions. (D) Commodity and option transactions. (E) Banking and other financial institution transactions. (F) Business operating transactions. (G) Insurance and annuity transactions. (H) Estate, trust and other beneficiary transactions. (I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmentations programs, or civil or military service.	(A)	Real property transactions.
(D) Commodity and option transactions. (E) Banking and other financial institution transactions. (F) Business operating transactions. (G) Insurance and annuity transactions. (H) Estate, trust and other beneficiary transactions. (I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmental	(B)	Tangible personal property transactions.
(E) Banking and other financial institution transactions. (F) Business operating transactions. (G) Insurance and annuity transactions. (H) Estate, trust and other beneficiary transactions. (I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmental	(C)	Stock and bond transactions.
(F) Business operating transactions. (G) Insurance and annuity transactions. (H) Estate, trust and other beneficiary transactions. (I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmenta	(D)	Commodity and option transactions.
(G) Insurance and annuity transactions. (H) Estate, trust and other beneficiary transactions. (I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmenta	(E)	Banking and other financial institution transactions.
(H) Estate, trust and other beneficiary transactions. (I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmenta	(F)	Business operating transactions.
(I) Claims and litigation. (J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmenta	(G)	Insurance and annuity transactions.
(J) Personal and family maintenance. (K) Benefits from social security, Medicare, Medicaid, or other governmentations.	(H)	Estate, trust and other beneficiary transactions.
(K) Benefits from social security, Medicare, Medicaid, or other governmenta	(I)	Claims and litigation.
	(J)	Personal and family maintenance.
	(K)	Benefits from social security, Medicare, Medicaid, or other governmental programs, or civil or military service.

(L) Retirement plan transactions. Tax matters.

(M)

ALL OF THE POWERS LISTED ABOVE.

YOU NEED NOT INITIAL ANY OTHER LINES IF YOU INITIAL LINE (N).

SPECIAL INSTRUCTIONS:

IN ADDITION TO THE POWERS SET FORTH ABOVE THE PRINCIPAL GRANTS TO THE AGENT THE FOLLOWING ADDITIONAL POWERS:

- To transfer to the trustee of a revocable trust of which the Principal is a Trustor (Grantor) and a beneficiary and to revoke such trust to the extent necessary to carry out the powers set forth in this Durable Power of Attorney;
- To apply for, collect and deal in and with government and private insurance benefits (including, without limitation, Medicare, Medi-Cal or accident, life and health benefits);
- To make gifts of my real or personal property or my interest in such property 3. (including, but not limited to, outright gifts, gifts in trust, gifts to a Qualified State Tuition Payment plan as described in Section 529 of the Internal Revenue Code of 1986, as from time to time amended, or gifts to a custodian under a uniform gifts or transfers to minors act) to such persons (including my Agent) or institutions, in such amounts or proportions, as my Agent, in his, her, or its sole discretion and judgment, may deem appropriate for tax or other reasons; provided, however, the total value of gifts to any one donee in any calendar year shall not exceed (i) the amount specified for the federal gift tax annual exclusion (including such additional amount of any gift tax annual exclusion attributable to the consent of my spouse under Section 2513 of the Internal Revenue Code of 1986, as from time to time amended), or (ii) the amount excluded from the gift tax under the provisions of Section 2503(e) of the Internal Revenue Code of 1986, as from time to time amended, relating to the payment of educational and medical expenses, or (iii) the amount deductible from my gifts under the provisions of Section 2523 of the Internal Revenue Code of 1986, as from time to time amended, relating to gifts to the Principal's spouse, it being the Principal's intention that no federal gift tax shall be incurred on gifts made by my Agent; and provided further, if a gift is made to an individual among my issue by my Agent, the Agent shall make gifts of substantially the same amount to all other of my issue in the same generation.
- To make gifts upon the principle of representation to the issue of the Principal including the Agent, provided that the gift not exceed the gift tax annual exclusion under Section 2503(b) of the Internal Revenue Code of 1986;
- To make gifts to charity in accordance with the Principal's pattern of charitable giving over the past five years;
- In addition to the powers granted under Section 4462 of the Probate Code, to consent to the beneficiary designated by the Principal's spouse, with or without the effect of such consent effecting a transmutation of the Principal's community property interest in the plan;

- 7. To sign and deliver a valid disclaimer under the Internal Revenue Code and the Probate Code of the State of California, when, in the judgment of the Agent, the best interests of the family of the Principal would be served; and to that end, to hire and to pay for legal and financial counsel to assist the Agent in making the decision as to whether to file a
- 8. To withdraw and/or receive the income or corpus of any trust over which the Principal may have a right of receipt or withdrawal; to request and receive the income or corpus of any trust with respect to which the trustee thereof has the discretionary power to make distributions to or on behalf, and to execute and deliver to such trustee or trustees a receipt and release or similar document for the income or corpus so received;
- 9. To carry out the duties of the Principal as trustee of any trust in which the Principal is trustee provided the terms of the trust allow the Principal to delegate powers of the trustee or to appoint an attorney-in-fact to carry out the powers granted to the trustee in the trust instrument. This power shall not give the Agent the power to act on behalf of the trust as general partner of any limited partnership in which the Agent has an interest as a limited partner nor with respect to any life insurance which may be owned by the trust on the life of the Agent unless the Principal specifically authorizes the Agent to have such powers in a separate instrument; and
- 10. To renounce any fiduciary position to which the Principal has been or may be appointed or elected, including, without limitation, personal representative, trustee, guardian, attorney-in-fact, or officer or director of a corporation; and, with respect to any governmental or political office or position to which the Principal has been or may be elected or appointed, to resign any such position in which capacity the Principal is presently serving; and, to file any accounting with a court of competent jurisdiction or settle on a receipt and release or such other informal method as the Agent shall deem appropriate.

The Agent shall not have the following powers:

disclaimer:

- (a) To use the assets of the Principal to pay for the legal obligations of the Agent, including, without limitation, support of dependents;
- (b) To exercise any of the powers of the trustee under any irrevocable trust of which the Agent is the Trustor (Grantor) and of which the Principal is the Trustee; and
- (c) To exercise the incidents of ownership over any life insurance policies the Principal owns on the life of the Agent;
- (d) To make any transfer to the Agent without first obtaining the written consent of all persons named as alternate Agent, or if there is no alternate Agent, of all adult members of the Principal's family (other than the Agent) who would be entitled to more than a ten percent (10%) interest in the Principal's estate if the Principal died immediately before the transfer was made;
- (e) To make any transfers to the Agent's estate, the Agent's creditors, or the creditors of the Agent's estate.

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This Durable Power of Attorney is effective as of the date signed and shall continue until the death of the Principal or revocation of this Durable Power of Attorney by the Principal. This Durable Power of Attorney shall not be affected by the subsequent disability or incapacity of the Principal and is intended to be a Durable Power of Attorney under Sections 4124 et seq. of the Probate Code of the State of California.

Any person appointed an Agent in this Durable Power of Attorney shall be deemed to be unable or unwilling to act upon a successor Agent presenting one of the following:

(i) A death certificate naming the Agent as the decedent;

- (ii) A signed statement from a licensed physician that the Agent is incapacitated and unable to handle the position of Agent in a sensible and efficient manner; or
- (iii) A signed, notarized statement from the Agent that the Agent either declines to act or resigns as Agent.

The Principal agrees that any third party who receives a copy of this document may act under it. Revocation of the power of attorney is not effective as to a third party until the third party has actual knowledge of the revocation. The Principal agrees to indemnify the third party for any claims that arise against the third party because of reliance on this power of attorney

party has actual knowledge of the revocation. The F for any claims that arise against the third party because	Principal agrees to indemnify the third party		
for any claims that arise against the third party becau	use of renance on this power of attorney.		
Signed this 4th day of November	, 2004.		
GERALD BLANCHARD JORGENSEN	**************************************		
GERALD BLANCHARD JORGENSEN	(social security number)		
BY ACCEPTING OR ACTING UNDER TASSUMES THE FIDUCIARY AND OTHER LE AGENT.	THE APPOINTMENT, THE AGENT GAL RESPONSIBILITIES OF AN		
STATE OF CALIFORNIA)			
COUNTY OF STANISLAUS) ss.	•		
On November 4, 2004, before me,MISTY M. SARINANA, a Notary Public in and for the State of California, personally appeared GERALD BLANCHARD JORGENSEN, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to the within instrument and he acknowledged to me that he executed the same in his authorized capacity, and that by his signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.			
WITNESS my hand and official seal. Mesty M-fare— Signature	MISTY & SARINANA Commission / 1306368 Notary Public — California Stanleitur County My Comm. Expires May 28, 2005		

I CERTIFY THIS IN-STRUMENT TO BE A TRUE CERTIFIED COI.

OF THE RECORD IN
THIS OFFICE.

Deputy

STANISLAUS COUNTY, CALIF. LEE LUNDRIGAN

REGISTRARI CLERK-RECORDER

APR 2 5 2008