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After Recording Return To:
Helen Segesser
PO Box 168
Keno, Oregon 97627

2008-012209

Klamath County, Oregon



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Fee: \$41.00

DURABLE GENERAL POWER OF ATTORNEY

I, Helen Segesser, do hereby make, constitute and appoint William Segesser, as my agent and attorney-in-fact (hereinafter called Agent), and in the event that Agent is unable or unwilling to act for me, I then name Laurel Feldman as successor agent and attorney-in-fact, with the following power and authority:

1. **Support.** To make expenditures for my care, maintenance, support and general welfare, and to distribute such sums as are necessary for the care, maintenance, education and support of members of my immediate family who are or become dependent upon me for support;

2. **Management.** To take possession of, manage, administer, operate, maintain, improve and control all my property, real and personal; to insure and keep the same insured; and to pay any and all taxes, charges and assessments that may be levied or imposed upon any thereof;

3. **Collections.** To collect and receive any money, property, debts or claims whatsoever, now or hereafter due, owing and payable or belonging to me; and to forgive debts; and to give receipts, acquittance or other sufficient discharges for any of the same;

4. **Checks and Notes.** To sign, endorse, sell, discount, deliver and/or deposit checks, drafts, notes and negotiable or nonnegotiable instruments, including any payments to me drawn on the Treasury of the United States or the State of Oregon or any other state or governmental entity, and to accept drafts;

5. **Investments.** To retain any property in the hands of the Agent in the form in which it was received; and to make investments and changes of investments in such securities, including common and preferred stocks of corporations or other property, real or personal, as my Agent may deem prudent, and to hold such securities in the name of its nominee or unregistered agent in such form that transfer thereof may be effected by delivery;

6. **Debts.** To pay my debts and other obligations;

7. **Litigation.** To sue upon, defend, compromise, submit to arbitration or adjust any controversies in which I may be interested; and to act in my name in any complaints, proceedings or suits with all the powers I would possess if personally present and under no legal disability;

8. **Acquisition.** To bargain for, buy and deal in property and goods of every description, including real property;

9. **Disposition.** To sell, convey, grant, exchange, transfer, option, convert, mortgage, pledge, consign, lease and otherwise dispose of any of my property, or any interest therein, whether real or personal, and with specific authority to append hereto any legal description of real property owned by me or for my benefit to allow the recording of this document in the public records;

10. **Borrowing.** To advance or loan the Agent's own funds on my behalf; and to borrow any sums of money on such terms and at such rate of interest as my Agent may deem proper and to give security for the repayment of the same;

11. **Agreements.** To make and deliver any deeds, conveyances, contracts, covenants and other instruments, undertakings or agreements, either orally or in writing, which my Agent may deem proper;

12. **Voting.** To appear and vote for me in person or by proxy at any corporate or other meeting;

13. **Safety Deposit Box.** To have access to any safety deposit box which has been rented in my name or in the name of myself and any other person or persons;

14. **Withdrawal of Funds.** To withdraw any monies deposited with any bank, mutual savings bank, credit union, savings and loan association, mutual fund, money market account, investment advisor or broker in my name or in the name of myself and any other person or persons and generally to do any business with any such financial institution or agency on my behalf;

15. **Tax Returns.** To sign and file on my behalf all city, county, state, federal and other governmental or quasi-governmental tax returns or reports, including income, gift,

sales, business, and property tax returns or reports of every kind whatsoever; to make elections, to execute waivers, extension agreements, settlement agreements and closing agreements with respect to those returns and to appear for me, in person or by attorney, and represent me before the United States Treasury Department or the Oregon Department of Revenue or the taxing authority of any other state or governmental entity;

16. Government Benefits. To do and perform every act necessary or desirable and to serve as representative payee with respect to rights and entitlements for my benefit and the benefit of my spouse from Social Security, Medicare and military service;

17. Treasury Bonds. To purchase U.S. Treasury bonds or other instruments redeemable at par in payment of federal estate taxes;

18. Additions to Trust. To add any or all of my assets to a trust created by me alone or in conjunction with one or more other persons and already in existence at the time of the creation of this power if the trust provides that the income and principal shall be paid to me or applied for my benefit during my lifetime;

19. Business Interests. To continue as a going concern any business interest owned by me, either individually or as a co-partner;

20. Pension/Retirement Plans. To act on my behalf in dealing with my pension and retirement plans, including the power to make IRA contributions, IRA rollovers, voluntary contributions, borrow from any retirement plan, elect or select pay out options, and take any other steps which I might take on my own behalf with regard to my retirement and/or IRA pension plans.

21. Jointly Owned Assets. To convert jointly owned assets into sole ownership of the other joint owner and to liquidate any jointly owned asset and to direct the investment holder to pay the liquidation distribution to the benefit of only one of the joint owners.

22. Mail. To redirect my mail to any address.

23. Credit Cards/Charge Accounts. To cancel or continue my credit cards and/or any credit or charge accounts.

24. Custody of Papers. To take custody of my Will, deeds, life insurance policies, contracts, securities or other important papers.

25. Transfer of Property. To transfer or dispose of my real and personal property in order to effect my entitlement to public services or benefits, if my agent determines, in his or her discretion, that such action is in my best interest.

26. Substitution and Delegation. To appoint and substitute for my said Agent any Agents, nominees or attorneys to exercise any or all of the powers herein and to revoke their authority at pleasure.

27. General Authority. I authorize my Agent for me in my name to generally and specifically do and perform all and every act and thing necessary or desirable to conduct, manage and control any or all my business and my property, wherever it is situated, and whether now owned or hereafter acquired, as my Agent may deem for my best interests and to execute and acknowledge any and all instruments necessary or proper to carry out the foregoing powers, hereby releasing all third parties from responsibility for my Agent's acts and omissions, and I empower my Agent to indemnify all such persons against loss, expense and liability.

28. Third Party Reliance. Third persons may conclusively rely upon the continued validity of this Power of Attorney until receiving actual knowledge of its revocation. Third persons may conclusively rely on a copy of this instrument in its entirety or any portion thereof certified as such as my Agent.

29. Specific Real Estate. In addition to the above granted powers, I specifically grant to my Agent the power to sell and convey, and to lease, at such price and upon such terms as my Agent shall deem best, any and all real property now owned or hereafter acquired by me, including but not limited to my personal residence, any secondary residences, and any investment properties, and including but not limited to the properties described on Exhibit A hereto, and for me and in my name to sign, acknowledge and deliver proper contracts and deeds of conveyance of the same with or without conditions, covenants, encumbrances or warranties, and for me and in my name to sign, acknowledge and deliver any and all escrow papers and other related closing documents. In addition, I grant my Agent the power and authority

to secure a loan for my benefit and to use the real property as security or collateral for such loan on such terms and conditions as my Agent, in my Agent's sole discretion, shall deem appropriate, and to execute such documents as may be required to secure such a loan.

30. Gifts. I specifically grant to my Agent the power to make such gifts of my property to any person, trust or other entity as my Agent shall deem best.

31. Governing Law. All questions pertaining to validity, interpretation and administration of this power shall be determined in accordance with the laws of the state of Oregon in which I reside at the time of granting these powers.

32. Durability. These powers of attorney take effect immediately upon my signing below and shall remain exercisable by my Agent on my behalf in the event I may become legally disabled or incompetent, and in such event these powers of attorney shall remain effective until my death.

DATED: August 26, 2008.

Helen B Segesser
Principal

STATE OF OREGON)
) ss.
County of Klamath)

The above named Principal, Helen Segesser, personally appeared before me and acknowledged the foregoing instrument to be her voluntary act and deed.

Kim E. Vinson
Notary Public for Oregon
My Commission Expires: Oct. 10, 2011

