

**POWER OF ATTORNEY**

The undersigned hereby appoints Carruth Compliance Consulting, Inc. ("CCC"), as the true and lawful agent and attorney-in-fact of Multnomah County School District No. 40 (the "Grantor"), with Federal EIN of 93-6014226, to act with respect to the Grantor's 403(b) plan (the "Grantor's Plan"). CCC is hereby authorized to do any of the following on behalf of the Grantor, with respect to the Grantor's Plan, execute and deliver any and all transaction documents, including without limitation, basic vendor agreements, plan authorization forms, information sharing agreements, process hardship withdrawals and loans, and to take any other action or enter into any other agreement on behalf of Grantor with respect to the Grantor's Plan. Additionally, all Vendors associated with the Grantor's Plan are authorized to follow the instructions of the Grantor's attorney-in-fact in every respect concerning the Grantor's Plan. CCC is authorized to act on the Grantor's behalf in the same manner and with the same force and effect as Grantor could or might.

Grantor hereby ratifies and affirms any and all transactions hereafter that CCC makes pursuant to this Power of Attorney on behalf of Grantor with respect to the Grantor's Plan. This Power of Attorney will remain in full force and effect until it is revoked in writing by the Grantor and notice of such revocation is published on the CCC website at [www.ncompliance.com](http://www.ncompliance.com).

Grantor agrees to indemnify and hold harmless all Vendors associated with the Grantor's Plan from all loss, costs, indebtedness, and liabilities arising from your reliance on this Power of Attorney.

Barbara Rommel  
Name

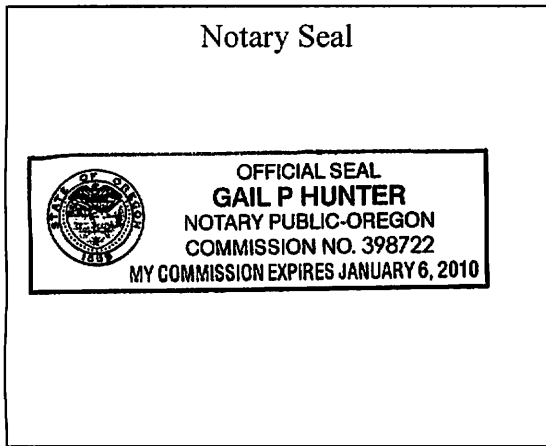
Date 1.27.09

Barbara Rommel  
Superintendent

State of Oregon )  
 ) ss.  
County of Multnomah )

I certify that I know or have satisfactory evidence that Barbara Rommel is the person who appeared before me, and said person acknowledged that she signed this instrument, on oath stated that she was authorized to execute the instrument and acknowledged it as the free and voluntary act of such party for the uses and purposes mentioned in the instrument.

Dated: 1-27-09



Gail P Hunter  
Notary Public for Oregon

GAIL P. HUNTER  
Name of Notary

My appointment expires: 1-6-2010

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