

POWER OF ATTORNEY

The undersigned hereby appoints Carruth Compliance Consulting, Inc. ("CCC"), as the true and lawful agent and attorney-in-fact of Yakima School District NO. 7 (the "Grantor"), with Federal EIN of 91-6001550, 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; but only to the extent necessary to perform its duties under the Contract for Personal Services (the "Contract") between the Grantor and CCC all the terms of which are expressly incorporated herein. 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.

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.

2/18/09
DML

Nothing in the preceding sentence waives any of the Grantor's rights with respect to actions against CCC.

Date 2/10/09

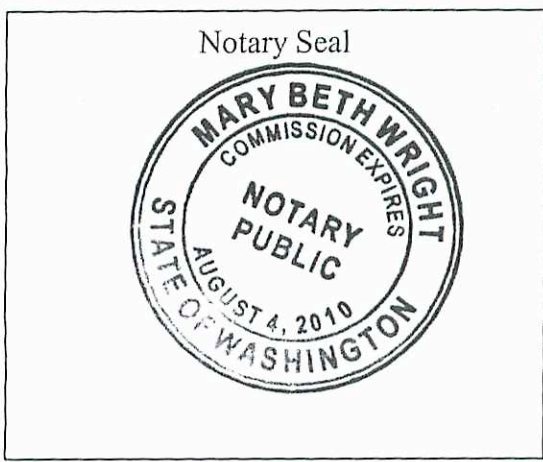
[Signature]
Name

Benjamin A. Soria
Position Superintendent

State of Washington)
County of YACIMA) ss.

I certify that I know or have satisfactory evidence that BENJAMIN A. SORIA is/are the person(s) who appeared before me, and said person(s) acknowledged that he/she/they signed this instrument, on oath stated that he/she/they was/were 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: 2/10/09



Mary Beth Wright
Notary Public for Washington

MARY BETH WRIGHT
Name of Notary

My appointment expires: 8/4/10