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T/A #M-38-181327 M
POWER OF ATTORNEY (Copy) 79 Page 8999

KNOW ALL MEN BY THESE PRESENTS, That I, Carl S. Ireland of the County of Bennett and State of South Dakota, have made, constituted and appointed, and by these presents do make constitute and appoint JANICE E. IRELAND, my wife, of the County of Bennett and State of South Dakota my true and lawful attorney for me and in my name, place and stead of me for the following purposes:

1. To close out the savings accounts jointly held by myself and my son Mark, and my daughter Cheryl at the Klamath First Federal Savings and Loan Association in Klamath Falls, Oregon.
2. To close out the checking account held jointly by myself and my wife at the First National Bank of Oregon in Klamath Falls, Oregon.
3. To execute on my behalf any and all legal instruments, including by not limited to deeds, mortgages, trust deeds, satisfactions and any other document reasonably necessary to effect the sale and closing and transfer of title to the following described real property situated in Klamath County, Oregon, to-wit:

A parcel of land in the SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of Section 9, Township 39 South, Range 10 East of the Willamette Meridian, more particularly described as follows: Beginning at a point which is South 88 degrees 58' East a distance of 30.0 feet and North 0 degrees 06' East a distance of 892.56 feet from the Southwest corner of said SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ said point also being on the East right of way line of Pine Grove Road; thence North 0 degrees 06' East, along said East line a distance of 200.64 feet; thence leaving said East line, and running South 89 degrees 18' East, a distance of 297.2 feet; thence South 0 degrees 06' West a distance of 201.11 feet; thence North 89 degrees 13' West a distance of 297.2 feet to the point of beginning: SAVING AND EXCEPTING the East 30.0 feet for a non-exclusive road easement.

A parcel of land in the SE $\frac{1}{4}$ of the NW $\frac{1}{4}$ of Section 9, Township 39 South Range 10 East of the Willamette Meridian, Klamath County, Oregon, more particularly described as follows: Beginning at a point which is South 88 degrees 58' East a distance of 30.0 feet and North 0 degrees 06' East a distance of 691.92 feet from the Southwest corner of said SE $\frac{1}{4}$ of the NW $\frac{1}{4}$, said point also being on the East right of way line of Pine Grove Road; thence North 0 Degrees 06' East along said East line a distance of 200.64 feet; thence leaving said East line, and running South 89 degrees 18' East a distance of 297.2 feet; thence South 0 degrees 06' West a distance of 201.07 feet; thence North 89 degrees 13' West a distance of 297.2 feet to the point of beginning.

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WJH

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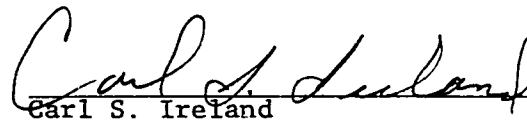
AND

To collect and receive on my behalf such proceeds of said sales as I may be entitled to and to make such disbursements of proceeds in connection with the closing as is reasonably necessary to effect such sales and closing in accordance with the usual custom of the area.

That I grant and give unto Janice E. Ireland my said attorney full authority and power to do and perform all and every act and thing whatsoever requisite and necessary to be done in the premises, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue thereof.

That the power granted by this instrument to my wife shall expire at midnight on April 20, 1979.

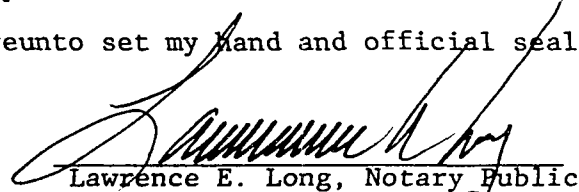
IN TESTIMONY WHEREOF I have hereunto set my hand and seal this 5th day of April, 1979.


Carl S. Ireland

State of South Dakota
County of Bennett ss

On this the 5th day of April, 1979, before me, Lawrence E. Long, the undersigned officer, personally appeared CARL S. IRELAND known to me or satisfactorily proven to be the person whose name is subscribed to the within instrument and acknowledged that he executed the same for the purposes therein contained.

IN WITNESS WHEREOF I hereunto set my hand and official seal.

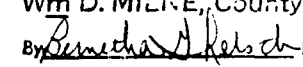

Lawrence E. Long, Notary Public

My commission expires
2-27-82

(SEAL)

After recording, return to:
Ms. Janice E. Ireland
Box 40
Martin, So. Dakota 57557

STATE OF OREGON,
County of Klamath)
Filed for record at request of

Transamerica Title Ins. Co.
on this 20th day of April A.D. 19 79
at 4:05 o'clock P M, and duly
recorded in Vol. M 79 of Power of Attorney
ago 8999
Wm D. MILNE, County Clerk
By  Deputy
Fee \$6.00