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Vol. 779 Page 29533

KNOW ALL MEN BY THESE PRESENTS, That VINCENT E. GISLER

of Bend in the County of Deschutes and State of Oregon have made, constituted and appointed, and by these presents do make, consti-

tute and appoint PATRICK M. GISLER

of Bend in the County of Deschutes and State of Oregon true and lawful attorney, for me and in my name, place

and stead to A. To open a bank account

B. To sign deeds, contracts, notes, mortgages and all other instruments as might be necessary to convey, effect conveyance, reconvey, lien, sell, agree to sell, borrow against, assign and otherwise dispose of property known as Split Rail Ranchos located in Klamath County, Oregon, for the benefit of all owners.

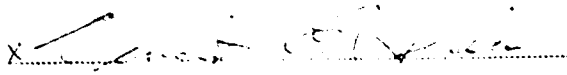
C. Act in behalf of all owners as their fully authorized agent for acquiring all government permits, state and federal registrations and any other act necessary to effect, complete or comply with such permits or registrations for the benefit of all owners.

D. To accept, receive and dispose of cash, receivables and other assets as necessary in behalf of and for the full benefit of all owners.

E. Register in behalf of all owners as a joint venture doing business as Split Rail Ranchos.

giving and granting unto his said Attorney full power and authority to do and perform all and every act and thing whatsoever requisite and necessary to be done, 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 his said attorney or his substitute shall lawfully do or cause to be done, by virtue thereof.

IN WITNESS WHEREOF, I have hereunto set my hand this 26th day of December, 1979

X 

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ck

STATE OF OREGON,

County of Deschutes

ss.

BE IT REMEMBERED, That on this 26th day of December, 1979, before me, the undersigned, a Notary Public in and for said County and State, personally appeared the within named VINCENT E. GISLER

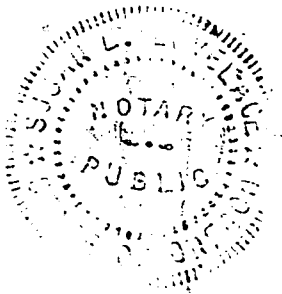
known to me to be the identical individual described in and who executed the within instrument and acknowledged to me that he executed the same freely and voluntarily.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal the day and year last above written.

Susan H. Havelace

Notary Public for Oregon.

My Commission expires 12-19-83



Power of Attorney

(FORM No. 15)

VINCENT E. GISLER

TO

PATRICK M. GISLER

STATE OF OREGON,

County of Klamath

I certify that the within instrument was received for record on the 27th day of December

A.D. 1979 at 11:14 o'clock A.M., and recorded in book M79

on page 29593

Power of Attorney of said County.

Witness my hand and seal of County affixed.

Wm. D. Milne

County Clerk Title.

By Secretary of the County

Fee \$7.00 Deputy.

STEVEN-NEES LAW PUB. CO., PORTLAND, ORE.

Van Vorst & Jeanis

P.O. Box 343

Best, Or