

Article I. Declarations

I.1 This durable power shall take effect upon its execution unless some other date is specified.

I.2 I, CHARLES O. BERTHELSON, currently living at 2555 Main Street, Klamath Falls, Oregon 97601, appoint WILFRED S. HEIMANN as my Attorney-in-Fact with full power to carry out those acts specified in Article II in accordance with any limitations imposed herein. This power of attorney shall not be affected by my subsequent disability or incapacity.

Article II. Powers Granted

2.1 The following powers are granted to my Attorney-in-Fact to be used for my benefit and on my behalf in accordance with the direction specified herein.

2.2 As to any assets, real or personal, standing in my name, held for my benefit or acquired for my benefit, I confer the following powers upon my Attorney-in-Fact.

1. As to any commercial, checking, savings, savings & loan, money market, Treasury bills, mutual fund accounts, safe deposit boxes, in my name or opened for my benefit - to open, withdraw, deposit into, close, and to negotiate, endorse, or transfer any instrument affecting those accounts.
2. As to any promissory note receivable, secured or unsecured, or any accounts receivable - to collect on, compromise, endorse, borrow against, hypothecate, release and reconvey that note and any related deed of trust.
3. As to any shares of stock, bonds, or any documents or instruments defined as securities under law - to open accounts with stock brokers (on cash or on margin), buy sell, endorse, transfer, hypothecate and borrow against.
4. As to any real property, to collect rents, disburse funds, keep in repair, hire professional property managers, lease to tenants, negotiate and renegotiate leases, borrow against, renew any loan, sign any documents required for any such transaction, and to sell, subject to confirmation of court, any of the real property.
5. To hire and pay from my funds for counsel and services of professional advisors, physicians, dentists, accountants, attorneys and investment counselors.

6. As to my income taxes and other taxes - to sign my name, hire preparers and advisors and pay for their services from my funds, and to do whatever is necessary to protect my assets from assessments as though I did those acts myself.
7. To apply for government and insurance benefits, to prosecute and to defend legal actions, to arrange for transportation and travel, and to partition community property to create separate property for me.
8. To sign and deliver a valid disclaimer under the Internal Revenue Code and the Probate Code, when, in your judgment, my own and my heirs' best interests would be served to that end, to hire and to pay for legal and financial counsel to make that decision as to whether to file that disclaimer.
9. To manage tangible personal property, including but not limited to, moving, storing, selling, donating, or otherwise disposing of said property
10. To make arrangements for my funeral and burial as I have made my desires known and to do whatever is necessary to see that my desires are carried out, including pre-paying expenses and selecting mortuary services, as though I did those acts myself.
11. To renounce fiduciary positions.

2.3 As to decisions related to my health care, I hereby grant the following powers of my Attorney-in-Fact:

1. To authorize my admission to a medical, nursing, residential or similar facility and to enter into agreements for my care.
2. To arrange for my discharge, transfer from, or change in type of care provided.
3. To arrange and pay for consultation, diagnosis or assessment as may be required for my proper care and treatment.

Article III. Nomination of Guardian

3.1 If, after execution of this durable power of attorney, incompetency proceedings are initiated either for my estate or my person, I hereby nominate as my guardian for consideration by the court WILFRED S. HEIMANN residing at 1821 Lexington, Klamath Falls, Oregon, 97603.

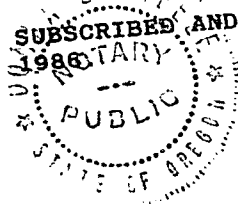
I hereby sign my name to this Durable Power of Attorney this

5957

Oregon, 97603.

I hereby sign my name to this Durable Power of Attorney this
9th day of April 1986.

Charles O. Berthelson



AND SWORN to before me this 9th day of April.

Klonna L. Steele
 NOTARY PUBLIC FOR OREGON
 My Commission expires: 10/12/86

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of _____ the 10th day
 of April A.D. 19 86 at 9:44 o'clock A M., and duly recorded in Vol. M86
 of Power of Attorney on Page 5955

Evelyn Biehn, County Clerk
 By [Signature]

FEE \$13.00

W. S. Heinemann
1821 LEXINGTON 384-7584
K.F. 97601