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POWER OF ATTORNEY

24581

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KNOW ALL MEN BY THESE PRESENTS, That I, JAMES MATTHEW CLAIBORNE, have made, constituted and appointed and by these presents do make, constitute and appoint FANETIA EARLENE CLAIBORNE my true and lawful attorney, for me and in my name, place and stead and for my use and benefit, to complete, amend, execute, and deliver any tax return or form of any nature whatsoever; to pay any tax due or collect any tax refund due; to make and respond to lawful inquiries from any taxing authority in connection with any power granted herein;

I hereby give and grant unto my said attorney full power and authority freely to do and perform every act and thing whatsoever requisite and necessary to be done in and about the premises, as fully to all intents and purposes, as I might or could do if personally present, hereby ratifying and confirming all that my said attorney-in-fact shall lawfully do or cause to be done by virtue hereof to accomplish the above stated purpose.

This power shall take effect January ____, 1991.

My said attorney and all persons unto whom these presents shall come may assume that this power of attorney has not been revoked until given actual notice either of such revocation or of my death, but such authority shall terminate April 15, 1991.

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IN WITNESS WHEREOF, I have hereunto signed this instrument this gath day of January, 1991.

1111 James Matthew Claiborne

595-A

STATE OF OREGON) County of Klamath)

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This instrument was acknowledged before me on January

deidi m. Chanelo NOTARY PUBLIC FOR OREGON

My commission expires: 10/2/93

STATE OF OREGON)) ss. County of Klamath)

I certify that the within instrument was received for record on the <u>10th</u> day of <u>Jan.</u>, 1991, at <u>3:51</u> o'clock <u>P</u> M., and recorded in book/reel/volume on page <u>595</u> or as fee/file/instrument/microfilm/reception No. <u>24581</u>, Record of <u>Power of Attorney</u> of said County.

Fee \$10.00

Witness my hand and seal of County affixed.

Evelyn Biehn, County Clerk NAME TITLE

By Q autere Mullender Deputy

GENERAL POWER OF ATTORNEY James Matthew Claiborne TO

Fanetia Earlene Claiborne

AFTER RECORDING RETURN TO: Robert Foltyn CRANE & FOLTYN 296 Main Street Klamath Falls, OR 97601

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