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KNOW ALL MEN BY THESE PRESENTS, That I,

SHERYL M. COE

have made, constituted and appointed, and by these presents do hereby make, constitute and appoint
 GARY L. HEDLUND

my true and lawful attorney for me and in my name, place and stead, and for my use and benefit to demand, sue for, recover, collect and receive all such sums of money, debts, rents, dues, accounts, legacies, bequests, interests, dividends, annuities and demands whatsoever, as are now or shall hereafter become due, owing, payable or belonging to me, to have, use and take all lawful ways and means in my name or otherwise for the recovery thereof, and to compromise, settle and adjust and to execute and deliver acquittances or other sufficient discharges for any of the same; to bargain, contract for, purchase, receive and take lands, tenements, hereditaments, and accept the seizin and possession thereof and all deeds and other assurances in the law therefor and to lease, let, demise, bargain, sell, remise, release, convey, mortgage and hypothecate lands, tenements and hereditaments, including my right of homestead in any of the same for such price, upon such terms and conditions and with such covenants as my said attorney shall think fit; to sell, transfer and deliver all or any shares of stock owned by me in any corporation for any price and receive payment therefor and to vote any such stock as my proxy; to bargain for, buy, sell, mortgage, hypothecate and in any and every way and manner deal in and with goods, wares and merchandise, choses in action, and other property in possession or in action, and to make, do and transact all and every kind of business of whatsoever nature or kind; for me agreements, mortgages, pledges, hypothecations, bills of lading, bills, bonds, notes, evidences of debt, receipts, releases and satisfactions of mortgages, judgments and other debts payable to me and other instruments in writing of whatever kind and nature which has been rented in my name, or in the name of myself and any other person or persons; to sell, discount, endorse, deliver and/or deposit all checks, drafts, notes and negotiable instruments payable to my order, to withdraw any moneys deposited in my name with any bank, by check or otherwise, and generally to do any business with any bank or banker on my behalf; to complete, sign, and deliver any tax return or form and pay taxes thereon or collect refunds therefrom; also

to sign any documents at Klamath First Federal Savings and Loan Association of Klamath Falls, Oregon, regarding any real estate transactions in which I am a party.

GIVING AND GRANTING unto my said attorney full power and authority to do and perform all and 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 it personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney or my said attorney's substitute or substitutes shall lawfully do or cause to be done by virtue of these presents.

This power shall take effect: (delete inapplicable phrase)

(a) on the date next written below;

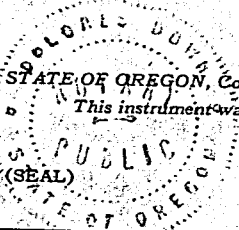
(b) on the date the executor hereof shall be adjudged incompetent by a court of proper jurisdiction.

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.

In construing this instrument and where the context so requires, the singular includes the plural.

IN WITNESS WHEREOF, I have hereunto set my hand and seal on April 27th, 1991

Sheryl M. Coe



STATE OF OREGON, County of Klamath ss.

This instrument was acknowledged before me on April 27, 1991 by Sheryl M. Coe

Dolores Down

Notary Public for Oregon.

My Commission expires 5-23-94

Power of Attorney

Sheryl M. Coe

To

Gary L. Hedlund

(DON'T USE THIS SPACE; RESERVED FOR RECORDING LABEL IN COUNTIES WHERE USED.)

AFTER RECORDING RETURN TO
 Gary L. Hedlund
 303 Pine Street,
 Klamath Falls, Or 97601

Fee \$8.00

STATE OF OREGON

County of Klamath } ss.

I certify that the within instrument was received for record on the 30th day of April, 1991, at 10:51 o'clock A.M., and recorded in book/reel/volume No. 191, on page 7967, or as fee/file/instrument/microfilm/reception No. 28788, Record of Deeds of said County.

Witness my hand and seal of County affixed.

Evelyn Biehn, County Clerk

NAME TITLE

By Dolores Down Deputy