(16) 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;

(17)

MOUNTAIN TITLE COMPANY, has recorded this instrument by request on an accommodation only, and has not experient it for registerly and sufficiency on as to its effect open the title to any real property that may be described therein.

(18) Generally to conduct, manage and control all my business and my property, wheresoever situate, as my said attorney may deem for my best interests, hereby releasing all third persons from responsibility for the acts and I hereby give and grant unto my said attorney full power and authority freely to do and perform every act and omissions of my said attorney; 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 law-In construing this power of attorney, it is to be understood that the undersigned may be more than one person fully do or cause to be done by virtue hereof. or a corporation, and where the context so requires, the singular includes the plural and all grammatical changes shall be implied to make the provisions hereof apply equally to corporations and to individuals. This power shall take effect: (delete inapplicable phrase) b) if given by an individual, on the date said individual shall be adjudged incompetent by a court of My said attorney and all persons unto whom these presents shall come may assume that this power of attorney proper jurisdiction. has not been revoked until given actual notice either of such revocation or of my death. IN WITNESS WHEREOF, I have hereunto signed this instrument, or if a corporation, its corporate name has Rute Y Van Deder OSEIGNAL SEAL HADDA 1. MADGA 1 (If the signer of the above is a corporation, use the form of acknowledgment opposite.) STATE OF OREGON, STATE OF OREGON. County of ..... County of Klamath This instrument was acknowledged before me on This instrument was acknowledged before me on July 16 ,19 91,by Ruth Van Order Notary Public for Oregon (SEAL) Notary Public for Oregon My commission expires: My commission expires: STATE OF OREGON. County of ......Klamath..... General I certify that the within instru-Power of Attorney ment was received for record on the 17th day of July 19 91, at .1:32 o'clock .. P.M., and recorded Ruth L. Van Order page .13971..... or as fee/file/instru-SPACE RESERVED ment/microfilm/reception No. 32072, FOR Record of ... Power of Attorney RECORDER'S USE John Van Order of said County. Witness my hand and seal of AFTER RECORDING RETURN TO County affixed. Ruth Van Order Evelyn Biehn, County Clerk 7785 Hwy 66 Klamath Falls, OR 97601

Fee\_\$10.00