

**SPRINGING DURABLE
POWER OF ATTORNEY**

STATE OF OREGON)
)
County of Klamath)

KNOW ALL MEN BY THESE PRESENTS, that I, MILDRED L. HELLEKSON, the undersigned, of 23411 W. Iangell Valley Road, City of Bonanza, County of Klamath, State of Oregon, do hereby make, constitute, and appoint my daughter, MARIANNA GARCELON of 1829 Bergdorf Road, Bonanza, Oregon, my true and lawful attorney in fact for me and in my name, place and stead, and on my behalf, and for my use and benefit. NOTWITHSTANDING ANY PROVISION HEREIN TO THE CONTRARY, MY ATTORNEY IN FACT MAY NOT ACT UNLESS AND UNTIL THE EVENTS DESCRIBED IN PARAGRAPH 11 OF THIS INSTRUMENT HAVE OCCURRED. When all prescribed events have occurred, my attorney in fact shall be empowered to:

1. To exercise or perform any act, power, duty, right or obligation whatsoever that I now have, or may hereafter acquire the legal right, power, or capacity to exercise or perform, in connection with, arising from, or relating to any person, item, transaction, thing, business property, real or personal, tangible or intangible, or matter whatsoever;

2. To request, ask, demand, sue for, recover, collect, receive, and hold and possess all such sums of money, debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension and retirement benefits, insurance benefits and proceeds, any and all documents of title, choses in action, personal and real property, intangible and tangible property and property rights, and demands whatsoever, liquidated or unliquidated, as now are, or shall hereafter become, owned by, or due, owing, payable, or belonging to me or in which I have or may hereafter acquire interest, to have, use, and take all lawful means and equitable and legal remedies, procedures, and writs in my name for the collection and recovery thereof, and to adjust, sell, compromise, and agree for the same, and to make, execute, and deliver for me, on my behalf, and in my name, all endorsements, acquittance, releases, receipts, or other sufficient discharges for the same;

Return: Marianna Garcelon
1829 Burgdorf Rd.
Bonanza, Or. 97623

3. To lease purchase, exchange, and acquire, and to agree, bargain, and contract for the lease, purchase, exchange, and acquisition of, and to accept, take, receive, and possess any real or personal property whatsoever, tangible or intangible, or interest thereon, on such terms and conditions, and under such covenants, as said attorney in fact shall deem proper;

4. To maintain, repair, improve, manage, insure, rent, lease, sell, convey, subject to liens, mortgage, subject to deeds of trust, and hypothecate, and in any way or manner deal with all or any part of any real or personal property whatsoever, tangible or intangible, or interest thereon, on such terms and conditions, and under such covenants, as said attorney in fact shall deem proper;

5. To conduct, engage in and transact any and all lawful business of whatever nature or kind for me, on my behalf, and in my name.

6. To make, receive, sign, endorse, execute, acknowledge, deliver, and possess such applications, contracts, agreements, options, covenants, conveyances, deeds, trust deeds, security agreements, bills of sale, leases, mortgages, assignments, insurance policies, bills of lading, warehouse receipts, documents of title, bills, bonds, debentures, checks, drafts, bills of exchange, letters of credit, notes, stock certificates, proxies, warrants, commercial paper, receipts, withdrawal receipts and deposit instruments relating to accounts or deposits in, or certificates of deposit of banks, savings and loan or other institutions or associations, proofs of loss, evidences of debts, releases, and satisfaction of mortgages, liens, judgments, security agreements and other debts and obligations and such other instruments in writing of whatever kind and nature as may be necessary or proper in the exercise of the rights and power herein granted.

7. to prepare and sign any and all tax forms including, but not limited to. Federal and State Income Tax Returns.

8. I grant to said attorney in fact full power and authority to do, take, and perform all and every act and thing whatsoever requisite, proper, or necessary to be done, in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as I might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that said attorney in fact, or his substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted.

9. This instrument is to be construed and interpreted as a durable general power of attorney the enumeration of specific items, rights, acts, or powers herein is not intended to, nor does it limit or restrict, and is not to be construed or interpreted as limiting or restricting, the general powers herein granted to said attorney in fact.

10. The rights, powers and authority of said attorney in fact herein granted shall commence and be in full force and effect as of the date of this document, and such rights, powers and authority shall remain in full force and effect thereafter until revoked.

11. This power of attorney shall not be affected by subsequent disability or incapacity of the principal. Notwithstanding any provision herein to the contrary, my ATTORNEY IN FACT SHALL TAKE NO ACTION under this instrument unless I am deemed to be incapacitated as defined herein. My incapacity shall be deemed to exist when my incapacity has been declared by a court of competent jurisdiction or when a conservator or guardian for me has been appointed and is based upon my incapacity or upon presentation to my Attorney in fact of a certificate executed by two licensed physicians which opinion of such physicians states that I am incapable of caring for myself and that I am physically or mentally incapable of managing my financial affairs. The effective date of such incapacity shall be the date of the order or decree adjudicating the incapacity, the date of the order or decree appointing the guardian or conservator, or the date of the certificate of the two physicians described above, whichever first occurs. A certified copy of the order or decree declaring incapacity or appointing to a guardian or conservator or the certificate of the physicians described above shall be attached to the original of this instrument (and photocopies thereof shall be attached to the photocopies of this instrument) and if this instrument is filed or recorded among public records, then such order, decree or certificate shall also be similarly filed or recorded if permitted by applicable law.

12. I will be deemed under this instrument to have regained capacity if there is a finding to that effect by a court of competent jurisdiction or when any conservatorship or guardianship has been judicially terminated or upon presentation to my Attorney in fact of a certificate executed by two licensed physicians which states the opinion of such physicians that I am capable of caring for myself or that I am physically and mentally capable of managing my financial affairs. A certified copy of the order or decree declaring my capacity or judicially terminating the guardianship or

conservatorship or the certificate of the physicians described above shall be attached to the original of this instrument (and photocopies thereof shall be attached to photocopies of this instrument) and if this instrument is filed or recorded among public records, then such order, decree or certificate shall also be similarly filed or recorded if permitted by applicable law.

13. If this power of attorney becomes effective because of my disability or incapacity and subsequently I am no longer disabled or incapacitated, as evidenced in the manner provided above, this power of attorney shall not be revoked but shall become effective again upon my subsequent disability or incapacity as provided above or upon my subsequent disability or incapacity as provided above or upon my subsequent certification that such power shall be or has become effective.

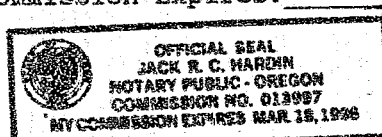
14. I hereby waive voluntarily any physician-patient privilege or psychiatrist-patient privilege that may exist in my favor and I authorize physicians and psychiatrists to examine me and disclose my physical or mental condition in order to determine my incapacity or capacity, for purposes of this instrument.

Mildred Hellekson

STATE OF OREGON)
) s
County of Klamath)

Personally appeared the above-named MILDRED L. HELLEKSON and acknowledged the foregoing instrument to be her voluntary act and deed.

[Signature]
Notary Public for Oregon
My Commission Expires: _____



SPRINGING DURABLE
POWER OF ATTORNEY - 4

LAW OFFICES OF
AINSWORTH, DAVIS, GILSTRAP, HARRIS, BALOCCA & FITCH, P.C.
515 EAST MAIN STREET
ASHLAND, OREGON 97520
(503) 482-3111 FAX (503) 488-4435

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Marianna Garcelon the 7th day
of July A.D., 1992 at 2:43 o'clock P. M., and duly recorded in Vol. M92
of Power of Attorney on Page 14763

FEE 20.00

Evelyn Biehn, County Clerk

By *[Signature]*