

DURABLE POWER OF ATTORNEY

KNOW ALL MEN AND WOMEN BY THESE PRESENTS, that I, IRMA CARLSON, residing at Rt. 2, Box 46-B, City of Bonanza, County of Klamath, State of Oregon, have made, constituted and appointed, and by these presents do hereby nominate, constitute, and appoint: ERNEST CARLSON, residing at Rt. 2, Box 46-B, City of Bonanza, County of Klamath, State of Oregon, my true and lawful attorney in fact, for me and in my name, place, and stead, and for my use and benefit;

To ask, demand, sue for, recover, collect, and receive all such sums of money, debts, dues, accounts, legacies, bequests, interest, dividends, annuities, and demands whatsoever as are now or shall hereafter become due, owing, payable, or belonging to me and have, use and take all lawful ways and means in my name or otherwise for the recovery thereof, by attachments, arrests, distress, or otherwise, and to compromise and agree for the same and acquittances or other sufficient discharges for the same;

For me and in my name, to make, seal, and deliver, to bargain, contract, agree for, purchase, receive, and take lands, tenements, hereditaments, and accept the possession of all lands, and all deeds and other assurances, in the law therefor, and to leave, let, demise, bargain, sell, remise, release, convey, mortgage, and hypothecate lands, tenements, and hereditaments upon such terms and conditions and under such covenants as she shall think fit;

Also to bargain and agree 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 and kind;

And also for me and in my name, and as my act and deed, to sign, seal, execute, deliver, and acknowledge such deeds, leases, mortgages, hypothecations, bottomries, charter parties, bills of lading, bills, bonds, notes, receipts, evidence of debt, releases and satisfaction of mortgage, judgments and other debts, and such other instruments in writing of whatsoever kind and nature as may be necessary or proper in the premises;

GIVING AND GRANTING unto my said attorneys in fact full power and authority to do and perform every act necessary, requisite, or proper to be done in and about the premises as fully as I might or could do if personally present, with full power of substitution and revocation, hereby ratifying and confirming all that my said attorney shall lawfully do or cause to be done by virtue hereof.

This power of attorney shall become effective upon the incapacity of the principal as adjudged by a court of proper jurisdiction or by two physicians attesting to that fact.

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 my death.

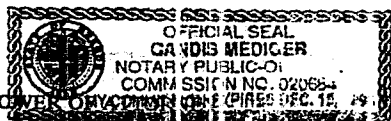
IN WITNESS WHEREOF, I have hereunto signed my name this 27 day of SEPT, 1994.

Irma P. Carlson
Irma Carlson

STATE OF OREGON, County of Klamath) ss.

This instrument was acknowledged before me on SEPT 27, 1994, by Irma Carlson.

(S E A L)



DURABLE POWER OF ATTORNEY
Irma Carlson
TO
Ernest Carlson

Candis Mediger
Notary Public for Oregon
My Commission Expires 12-15-96

AFTER RECORDING, RETURN TO:
Irma Carlson
Rt. 2 Box 46-B
Bonanza, OR 97623

STATE OF OREGON, County of Klamath) ss.

I Certify that the within instrument was received for record on the 27th day of Sept, 19 94, at 11:52 o'clock A M. and recorded in book/reel/volume No. M94 on page 30304 or as file/instrument/microfilm/reception No. 88822 Record of Power of Attorney said County.

Witness my hand and seal of County affixed.

Evelyn Biehn, County Clerk
Name Title

By Dorlene M. M. M. M. Deputy