

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that I, GORDON LEWIS KANDRA, do hereby make, constitute and appoint SANDRA JEAN KANDRA as my trustee and lawful attorney, with power:

1. To take possession of, manage, administer, operate, maintain, improve and control all my property, real and personal, to insure and keep the same insured and to pay any and all taxes, charges and assessments that may be levied or imposed upon any thereof;

2. To demand, forgive, collect and receive any money, property, debts or claims whatsoever, as are now or shall hereafter become due, owing and payable or belonging to me and to give receipts, acquittances or other sufficient discharge for any of the same;

3. To make investments and changes of investments in such income bearing securities, including common and preferred stocks of corporations, or other property, real or personal, as my said attorney in her discretion may deem prudent;

4. To pay my debts and other obligations, to sue upon, defend, compromise, submit to arbitration or adjust any controversies in which I may be interested, and to act in my name in any complaints, proceedings or suits with all the powers I would possess if personally present and under no legal disability;

5. To bargain for, buy, exchange, grant options to sell and deal in property and goods of every description;

6. To grant, sell, mortgage, pledge, consign, lease, hypothecate and in any and every manner deal in and with my property, both real and personal;

7. To borrow any sums of money on such terms and at such rate of interest as to my said attorney may seem proper and to give security for the repayment of the same;

8. To make and deliver any conveyances, contracts, covenants and other instruments, undertakings or agreements, either orally or in writing, of whatever kind and nature which my said attorney in her discretion shall deem to be for my best interests;

9. To sign, endorse, sell, discount, deliver and deposit checks, drafts, notes and negotiable instruments and to accept drafts;

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10. To have access to any safety deposit box which has been rented in my name, or in the name of myself and any other person or persons;

11. To withdraw any monies deposited with any bank, mutual savings bank or savings and loan association in my name or in the name of myself and any other person or persons and generally to do any business with any such financial institution on my behalf;

12. To appear and vote for me in person or as my proxy at any corporate or other meeting;

13. To prepare, sign and file joint or separate income tax returns or declarations of estimated tax for any year or years; to prepare, sign and file gift tax returns with respect to gifts made by me for any year or years; to consent to any gift and to utilize any gift-splitting provision or other tax election; and to prepare, sign and file any claims for refund of any tax;

14. To renounce and disclaim within the time permitted by law and in accordance with the provisions of §2518 of the Internal Revenue Code of 1954, as amended (or in any corresponding provision of any subsequent federal tax laws), any gift, legacy, bequest or devise, or any interest therein, passing to me or for my benefit, outright, in trust, or otherwise;

15. To consent to or approve on my behalf any medical or other professional care of me by a licensed or certified professional person or institution engaged in providing a healing art, as may be necessary in the judgment of my agent, and to pay out of my assets the costs of such care; to place me in a hospital or nursing home of my agent's selection, or to engage the services of persons or organizations to enable me to live at home or at any type of care facility, including but not limited to the services of nurses or other persons to provide me with attendant care, acting on the opinion of medical doctors or in my agent's sole discretion and to pay out of my assets such costs of hospitalization, nursing home care or other care as are determined to be necessary and are consistent with my standard of living, my resources and my needs at the time such care may be necessary;

16. To make gifts to my spouse or my issue in amounts to be determined by my agent, after taking into consideration my needs and my resources; provided, however, that the aggregate of any such gifts to any individual in any calendar year shall not exceed that amount which on the date of the gift is the annual exclusion per person set forth in §2503(b) of the Internal Revenue Code;

17. Notwithstanding any other provision of this general power of attorney, my agent shall have no rights or powers

hereunder with respect to any policy of insurance owned by me that insures the life of my agent;

18. To appoint and substitute for herself any agents or attorneys for any or all of the purposes aforesaid, and to revoke their authority at pleasure;

The grant of powers under this instrument shall specifically exclude any fiduciary powers which I may possess at any time this instrument is in force and effect.

If SANDRA JEAN KANDRA ceases to act as my agent due to her death, disability or resignation, I appoint LOREN L. KANDRA as my attorney in fact and agent.

For the purpose of this instrument an individual shall be deemed disabled if declared or adjudicated to be incapacitated by an appropriate court, or if a conservator or other personal representative of such individual or the estate of such individual, or both, shall have been appointed by an appropriate court. An individual shall also be deemed disabled if so certified in writing by his or her personal physician.

Third parties may rely on the presentation of a death certificate, court order or physician's written statement as establishing death or disability of an individual without the necessity of further inquiry. No person acting in reliance upon such documents shall incur any liability to me or to my estate thereby.

I authorize my said attorney for me and in my name generally to do and perform all and every act and thing whatsoever requisite and necessary to be done in the premises, to conduct, manage and control all my business and my property, wheresoever situated, as it may deem for my best interests, and to execute and acknowledge any and all instruments necessary or proper to carry out the foregoing powers, hereby releasing all third persons from responsibility for her acts and omissions.

I expressly declare that I am familiar with the provisions of ORS 126.407 and that the powers of my attorney herein described shall be exercisable by my said attorney on my behalf notwithstanding that I may become legally disabled or incompetent.

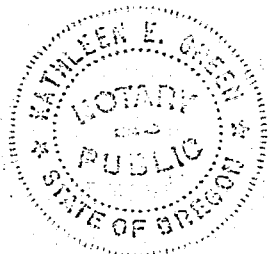
I have hereunto set my hand and seal this 8 day of JAN., 1986.


GORDON LEWIS KANDRA

STATE OF OREGON)
COUNTY OF KLAMATH) ss

8th The foregoing instrument was acknowledged before me this
day of January, 1995, by GORDON LEWIS KANDRA.

Kathleen E. Green
NOTARY PUBLIC FOR OREGON
My Commission Expires: 7/2/89



SPECIMEN SIGNATURE OF AGENT:

Sandra Jean Kandra
SANDRA JEAN KANDRA

SPECIMEN SIGNATURE OF SUBSTITUTE AGENT

Loren L. Kandra
LOREN L. KANDRA

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Sandra Kandra the 15th day
of March A.D., 19 95 at 9:14 o'clock A M., and duly recorded in Vol. M95
of Deeds/Power of Attorney on Page 5697.

FEE \$25.00

Sandra Kandra
28542 Micka Rd
Malin, Or 97632

Bernetha G. Letsch, County Clerk
By Loretta White