

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, That I, ROBERT LEE SMITH,

have made, constituted and appointed and by these presents do make, constitute and appoint VIRGINIA ANN GALLAGHER,

my true and lawful attorney, for me and in my name, place and stead and for my use and benefit, to ALL LEGAL MATTERS FOR IRS AND PROPERTY AND FINANCIAL AND MOTOR VEHICLES

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, 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 shall lawfully do or cause to be done by virtue hereof.

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

Dated this 23 day of JULY, 1996.

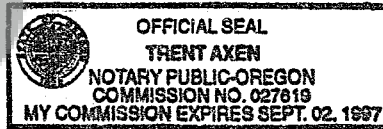
Robert Lee Smith

State of Oregon)
County of Marion) SS:

This instrument was acknowledged before me on the above date by the above signed ROBERT LEE SMITH

Trent Axen
Notary Public for the State of Oregon

09/02/97
My Commission Expires



Re: Virginia Gallagher
to
2425 Summers Ln. #4.

STATE OF OREGON: COUNTY OF KLAMATH: ss.

Filed for record at request of Virginia Gallagher the 22nd day of August A.D., 19 96 at 9:13 o'clock AM., and duly recorded in Vol. M96 of Power Of Attorney on Page 25909

Bernetha G Letsch, County Clerk
By [Signature]

FEE \$5.00
1.00

96 AUG 22 09:13