

(14) In connection with any of the powers herein granted, to sign, make, execute, acknowledge and deliver in my name any and all deeds, contracts, bills of sale, leases, promissory notes, drafts, acceptances, evidences of debt, obligations, mortgages, pledges, satisfactions, releases, acquittances, receipts, bonds, writs and any and all other instruments whatsoever, with such general or special agreements and covenants, including those of warranty, as to my attorney may seem right, proper and expedient;

(15) To employ, pay and discharge any person, including counsel and attorneys in connection with the exercise of any of the foregoing powers;

(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)

(18) Generally to conduct, manage and control all my business and my property, wherever situated, as my attorney may deem for my best interests, hereby releasing all third persons from responsibility for the acts and omissions of my attorney;

I hereby give and grant unto my attorney full power and authority freely to do and perform every act and 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 attorney shall lawfully do or cause to be done by virtue hereof.

In construing this power of attorney, it is to be understood that the undersigned may be more than one person 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)

(1) on the date next written below;

(2) if given by an individual on the date that individual shall be adjudged incompetent by a court of proper jurisdiction.

If neither phrase (a) nor (b) is deleted, this power shall take effect on the date next written below.

My attorney and all persons unto whom these presents shall come may assume that this power of attorney has not been revoked until given actual notice, either of such revocation or of my death.

IN WITNESS WHEREOF, I have signed this instrument, or if a corporation, caused its name to be signed and its seal, if any, affixed by an officer or other person duly authorized to do so by order of its board of directors, on this 15 day of JUNE, 1997.

Glenn D. Bowen

STATE OF OREGON, County of Klamath) ss.

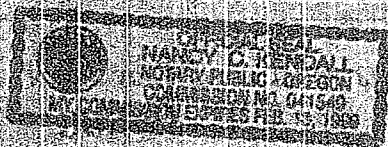
This instrument was acknowledged before me on JUNE 18, 1997.

by GLENN D. BOWEN

This instrument was acknowledged before me on , 19 .

by

of



Nancy C. Kendall
Notary Public for Oregon

My commission expires 2-13-99

STATE OF OREGON, COUNTY OF KLAMATH) ss.

Filed for record at request of Glenn D. Bowen the 19th day of June, A.D. 1997 at 1:00 o'clock P. M., and duly recorded in Vol. 1897 of Power of Attorney on Page 18937

FEB 19 11:00 a.m.

By Bernetha G. Leach, County Clerk
Kathleen Ryan