

200 MAY 25 PM 3:15

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Durable Special Power of Attorney

I, WILBUR B. HESCOCK, of BROOKINGS, CURRY County, Oregon, hereby appoint LYNN L. HESCOCK to serve as my attorney-in-fact (my "Agent"), giving to my Agent the power to accomplish the following acts in my name and for my benefit, as follows:

1. Transfer to Trust

I grant my Agent full power and authority to do everything necessary to transfer, assign, convey, and deliver any interest I may have in property owned by me to:

LYNN L. HESCOCK and ROBYN A. HESCOCK, Trustees, or their successors in trust, under the WILBUR B. HESCOCK LOVING® TRUST, dated June 4, 1999, and any amendments thereto.

2. Enumeration of Specific Powers

In order for my Agent to transfer my property under this Durable Special Power of Attorney, the following powers are set forth to provide guidance as to some of the powers granted by me to my Agent:

My Agent may convey real or personal property, whether tangible or intangible, or any interest therein.

My Agent may receive and endorse checks and drafts, deposit and withdraw funds, and acquire and redeem certificates of deposit in banks, savings and loans, and all other financial institutions.

My Agent may execute or release mortgages, deeds of trust, or other security agreements as may be necessary to accomplish the purpose of this Durable Special Power of Attorney.

My Agent may apply for, endorse, and transfer certificates of title for any motor vehicle.

My Agent may endorse, convey, and otherwise transfer all business interests that I may now own or hereafter acquire.

My Agent may have access to any safe deposit box rented by me and remove the contents of such safe deposit box, and any institution in which a safe deposit box is located shall be relieved of any liability to me, my heirs, or assigns as a result of my Agent's exercise of this power.

My Agent may prepare, sign, and file joint or separate income tax returns or declarations of estimated tax for any year; prepare, sign, and file gift tax returns with respect to gifts made by me for any year; and prepare, sign, and file any claims for refund of any tax.

My Agent may also file income tax returns and all other forms of tax returns with respect to any business interest owned by me. My agent may compromise and settle tax disputes and execute any agreements regarding such disputes with any tax authority. My Agent may act in my behalf in all tax matters before all officers of the Internal Revenue Service and for any other taxing authority, including the receipt of confidential information.

3. Reliance upon Representations of My Agent

No person who acts in reliance on the representations of my Agent or the authority granted under this Durable Special Power of Attorney shall incur any liability to me, my heirs, or assigns as a result of permitting my Agent to exercise any power granted under this Durable Special Power of Attorney.

4. My Disability

This Durable Special Power of Attorney shall not be affected if I become disabled or incapacitated.

5. Life Insurance on the Life of My Agent

My Agent shall have no rights or powers with respect to any policy of insurance owned by me on the life of my Agent.

6. Property Held by Me in a Fiduciary Capacity

My Agent shall have no power under this Durable Special Power of Attorney with regard to any act, power, duty, right, or obligation that I may have relating to any person, matter, transaction, or property held by me or in my custody as a trustee, custodian, personal representative, or other fiduciary capacity.

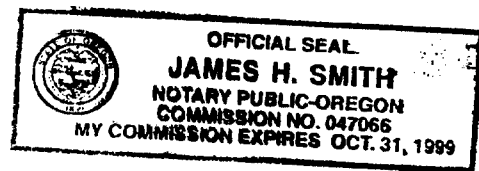
Dated June 4, 1999

Wilbur B Hescocck
WILBUR B. HESCOCK, Principal

STATE OF OREGON)
) SS.
COUNTY OF JACKSON)

The foregoing Durable Special Power of Attorney was acknowledged before me on June 4, 1999, by WILBUR B. HESCOCK, Principal.


JAMES H. SMITH
My commission expires: 10/31/99



State of Oregon, County of Klamath
Recorded 05/25/00, at 3:15 p m.
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Linda Smith,
County Clerk Fee \$ 31.00