

**DURABLE POWER OF ATTORNEY**

BY THIS DURABLE POWER OF ATTORNEY, I, Howard Girtman of Klamath County, Oregon, appoint as my attorney-in-fact to manage my affairs: Jill Moore.

The rights, powers and authority of said attorney-in-fact herein granted shall commence and be in full force and effect as of 8:00 a.m., P.S.T., on the date hereof, and such rights, powers and authority shall remain in full force and effect thereafter until such power terminates by virtue of my death or the recordation in the Public Records of Klamath County, Oregon of a revocation of this Durable Power of Attorney, executed by me, and by no other method. This Durable Power of Attorney is granted under and pursuant to applicable state law, and is nondelegable. This Durable Power of Attorney shall not be affected by disability of the principal except as provided by applicable state law.

All of my property and interests in property are subject to this Durable Power of Attorney.

Without limiting the Broad powers conferred by the preceding provisions, I authorize my attorney-in-fact to:

(1) Collect sums of money and other property that may be payable or belonging to me and to execute receipts, releases, cancellations or discharges.

(2) Settle any account in which I have any interest and to pay or receive the balance of that account as the case may require.

(3) Enter any safe deposit box or other place of safekeeping standing in my name alone or jointly with another and to remove the contents and to make additions, substitutions and replacements.

(4) Borrow money on such terms and with such security as my attorney may think fit and to execute all mortgages and other instruments that my attorney finds necessary or desirable.

(5) Draw, accept, endorse or otherwise deal with any checks or other commercial or mercantile instruments, specifically including the right to make withdrawals from any savings account or building and loan deposits.

(6) Redeem bonds issued by the United States Government or any of its agencies, any other bonds and any certificates of deposit or other similar assets belonging to me.

(7) Sell bonds, shares of stock, warrants, debentures, or other assets belonging to me, and execute all assignments and other instruments necessary or proper for transferring them

to the purchaser or purchasers, and give good receipts and discharges for all money payable in respect to them.

(8) Invest the proceeds of any redemptions or sales and any other of my money, in bonds, shares of stock and other securities as my attorney shall think fit.

(9) Vote at all meetings of stockholders of any company and otherwise act as my attorney or proxy in respect of my shares of stock or other securities or investments that now or hereafter belong to me, and appoint substitutes or proxies with respect to any of those shares of stock.

(10) To make, execute and file any tax return, state or federal, required to be filed by me and to execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund, to execute consents extending the statutory period for assessment or collection of the taxes, and to execute closing agreements under Section 7121 of the Internal Revenue Code.

(11) Sell, rent, lease for any term, or exchange any real estate or interests in it for such considerations and upon such terms and conditions as my attorney may see fit, and execute, acknowledge and deliver all instruments conveying or encumbering title to property owned by me alone, as well as any owned jointly by me and others.

(12) Prosecute, defend and settle all actions or other legal proceedings touching my estate or any part of it or touching any matter in which I may be concerned in any way.

(13) Purchase bonds issued by the United States that can be applied at face or maturity value on account of estate tax liabilities, commonly known as "Flower bonds".

(14) Make gifts of any real or personal property as my attorney shall see fit.

(15) Do anything regarding my estate, property, and affairs that I could do myself.

The powers conferred upon my attorney-in-fact extend to all of my right, title and interest in property in which I may have an interest jointly with any other person, whether in an estate by the entirety, joint tenancy or tenancy in common.

This instrument is executed by me in the State of OREGON but it is my intention that this power of attorney shall be exercisable in any other state or jurisdiction where I may have any property or interests in property.


I hereby confirm all acts of my attorney-in-fact pursuant to this power.

Any act that is done under this power between the revocation of this instrument and notice of that revocation to my attorney shall be valid unless the person claiming the benefit of the act had notice of that revocation.

I hereby revoke all powers of attorney heretofore given by me to my said attorney.

In the event any portion of this Power of Attorney is declared void for any reason under the laws of the State of OREGON I intend that all the rest and remainder of this power shall remain in full force and effect.

IN WITNESS WHEREOF, I have set my hand and seal on the 11 day of JANUARY, 1998. 2006

  
[Name]

Signed, sealed and delivered  
in the presence of:

Linda L. Bland  
Witness

Walter D. Sawyer  
Witness

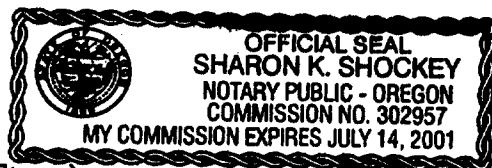
**ACKNOWLEDGMENT**

STATE OF OREGON )  
 COUNTY OF KLAMATH ) S.S:

The foregoing Instrument was acknowledged before me, an officer duly authorized in the State of OREGON and County aforesaid, to take acknowledgments, this 11 day of JANUARY, ~~1998~~, by HOWARD G. GERTMAN, who:  
2001

- ☒ is personally known to me; or  
☐ who has produced \_\_\_\_\_ as identification;  
 and who:  
☐ did, or  
☐ did not, take an oath

and who executed the within Instrument, and who acknowledged the within Instrument to be freely and voluntarily executed for the purposes therein recited.



(Stamp)

*Sharon K. Shockey*  
 Notary Public  
 Print Name: SHARON K. SHOCKEY  
 My Commission Expires: 7-14-2001

O.C. *Doni Moore*  
*2546 Lingley Ln*  
*Klamath Falls*  
*OR 97603*

State of Oregon, County of Klamath  
 Recorded 01/12/01, at 3:03 p.m.  
 In Vol. M01 Page 1475  
 Linda Smith,  
 County Clerk Fee \$ 31.00