

POWER OF ATTORNEY TO SELL REAL ESTATE

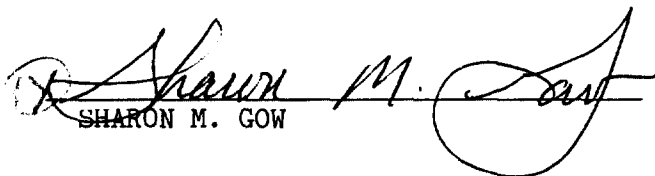
KNOW ALL MEN BY THESE PRESENTS, That I, SHARON M. GOW
 have made, constituted and appointed, and by these presents
 do hereby make, constitute and appoint BILL C. GOW
 my true and lawful attorney for me and in my name, place and stead, and for my
 use and benefit to: Execute any and all documents necessary to sell and
 convey, mortgage and hypothecate, including but not limited to deeds,
 contracts, earnest money agreements, escrow instructions, miscellaneous lender
 originated documents, and to receive and to disburse any and all funds
 CONCERNING the following described property:

3410 HOLBROOK STREET, KLAMATH FALLS, OR 97601 together with 1995 2U Skyline MH
 more particularly described as follows: Parcel 1 of Land Partition 16-92
 situated in the N1/2 NW1/4 SE1/4 of Section 7, Township 39 South, Range 8
 East of the Willamette Meridian, Klamath County, Oregon
 with all the privileges and appurtenances thereto belonging or in anywise
 appertaining, and for me and in my name to make out, execute, acknowledge and
 deliver proper deeds of conveyance of the same with or without covenants of
 seisin, freedom from encumbrances and warranty.

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 in and about the premises, as fully to all intents and purposes as I
 might or could do if personally present, with full power of substitution and
 revocation, hereby ratifying and confirming all that my said attorney or my
 said attorney's substitute or substitutes shall lawfully do or cause to be done
 by virtue of these presents.

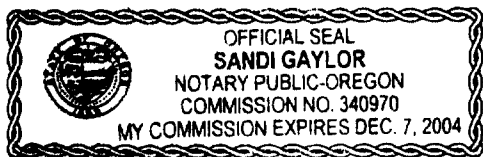
In construing this instrument and where the context so requires, the
 singular includes the plural.

Dated March 28, 2001.


 SHARON M. GOW

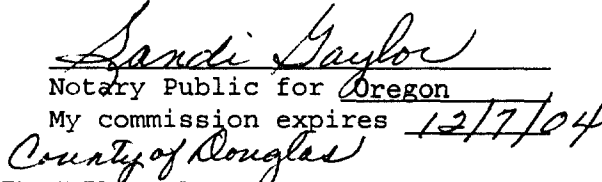
STATE OF OREGON SS. March 28 2001
 COUNTY OF KLAMATH
 Personally appeared the above named SHARON M. GOW

and acknowledged the foregoing instrument to be her voluntary act.



(seal)

Before me:


 Notary Public for Oregon
 My commission expires 12/7/04
County of Douglas

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POWER OF ATTORNEY	STATE OF OREGON,	}
		} ss
<u>SHARON M. GOW</u>		}
		nt
		day

to		seel
		: as
<u>BILL C. GOW</u>		tion
		aid

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AFTER RECORDING RETURN TO:
SHARON M. GOW & BILL C. GOW
4993 CLARKS BRANCH RD
ROSEBURG, OR 97470

NAME, ADDRESS, ZIP

State of Oregon, County of Klamath
 Recorded 04/20/01, at 3:28 p. m. County affixed
 In Vol. M01 Page 17527
Linda Smith,
 County Clerk Fee\$ 21.00
 _____ TITLE
 By _____ Deputy