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Vol M01 Page 61483

State of Oregon, County of Klamath
Recorded 12/03/01 11:11 a. m.
Vol M01, Pg 61483-84
Linda Smith, County Clerk
Fee \$ 26.00 # of Pgs 2

After recording return to:

First American Title
422 Main Street
Klamath Falls, OR 97601

Escrow No. K57872B
Title No. K57872B

SPECIAL POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS:

That Douglas C. Tippet does hereby make constitute and appoint Carol A. Tippet my true and lawful attorney for me and in my name, place and stead and for my use and benefit as to that certain real property, together with any interest therein or any improvements thereon, described as:

Lot 16 in Block 8 of Tract No. 1064, FIRST ADDITION TO GATEWOOD, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

(being commonly known as: 5443 Eastwood Dr., Klamath Falls, OR 97603)

(a) to contract for purchase, receive and take possession thereof and of evidence of title thereto, to lease the same for any term or purpose, including leases for business, residence and oil or mineral development; to sell, exchange, subdivide, grant or convey the same with or without warranty, covenant or restrictions; to mortgage, transfer in trust or otherwise encumber the same to secure payment of a note or performance of any obligation or agreement; and to accept the conveyance thereof in any form of tenancy including but not limited to tenants in common, tenants by the entirety and "not as tenants in common, but with right of survivorship" with any other person or persons, including property wherein my said Attorney is one of the co-tenants.

(b) To borrow money and to execute and deliver notes therefore, with or without security; and to loan money and receive notes therefore with such security as he/she shall deem proper.

(c) To transact business of any kind or class and as my act and deed to sign, execute, acknowledge and deliver a deed, lease, assignment of lease, covenant, indemnity, agreement, mortgage, deed of trust, assignment of mortgage or beneficial interest under deed of trust, subdivision plat, extension or renewal of any obligation, subordination or waiver of priority, bill of lading, bill of sale, bond, note, receipt, check, evidence of debt, full or partial release of mortgage, judgment or other debt, escrow instructions, and other such instruments in writing of any kind or class as may be necessary or proper in the premises.

(d) As to any personal property and goods, wares and merchandise, checks, chooses in action and other property in possession or in action: To contract for, buy, sell, exchange, transfer, endorse and in any legal manner deal in and with the same; and to mortgage, transfer in trust, or otherwise encumber the same to secure payment of a note or performance of any obligation or agreement.

This power shall not be affected by disability of the principal. All acts done by my Attorney pursuant to this power during any period of disability or incompetence or uncertainty as to whether I am dead or alive shall have the same effect and inure to the benefit of and bind me or my heirs, devisees and personal representatives as if I were alive, competent and not disabled.

(e) This power of attorney does not empower or authorize my said Attorney to negotiate or otherwise receive the net proceeds due to me in the case of a sale of my property.

GIVING AND GRANTING unto my said attorney full power and authority to do and perform all and every act and thing whatsoever requisite, necessary or appropriate 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 all that

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my said Attorney shall lawfully do or cause to be done by virtue of these presents. When the context so requires the singular number includes the plural.

This Power of Attorney expires _____ months from the date hereof or SIX MONTHS FROM THE DATE HEREOF IF NO TIME PERIOD IS SPECIFIED.

In witness whereof, I have hereunto set my hand on _____,

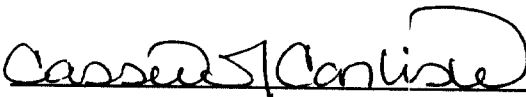

Douglas C. Tippet

STATE OF OREGON
County of Klamath

} ss.

This instrument was acknowledged before me on this 16 day of November, 2001
by Douglas C. Tippet




Notary Public for Oregon

My commission expires: _____