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'01 DEC 13 PM 2:24

POWER OF ATTORNEY

Vol M01 Page 63780
 STATE OF OREGON,
 County of KLAMATH } ss.



To

SPACE RESERVED
FOR
RECORDER'S USE

After recording, return to (Name, Address, Zip):

State of Oregon, County of Klamath
 Recorded 12/13/01 2:24 P. m.
 Vol M01, Pg 63780-81
 Linda Smith, County Clerk
 Fee \$ 26.00 # of Pgs 2 eputy.

KNOW ALL BY THESE PRESENTS, that I, Grace Marie Taylor

have made, constituted and appointed, and by these presents do make, constitute and appoint Barbara J. Oberg or Darlene M. Taylor my true and lawful attorney in fact ("my attorney"), for me and in my name, place and stead, and for my use and benefit:

(1) To lease, let, grant, bargain, sell, contract to sell, convey, exchange, remise, release and dispose of any real or personal property of which I am now or hereafter may be possessed, or in which I may have any right, title or interest, including rights of homestead, for any price or sum, and upon such terms and conditions as to my attorney may seem proper;

(2) To take possession of, manage, maintain, operate, repair and improve any and all real or personal property now or hereafter belonging to me, to pay the expense thereof, to insure and keep the same insured, and to pay any and all taxes, charges and assessments that may be levied or imposed upon any thereof;

(3) To buy, sell and generally deal in and with goods, wares and merchandise of every name, nature and description, and to hypothecate, pledge and encumber the same;

(4) To buy, sell, assign, transfer and deliver all or any shares of stock in my name in any corporation for any price, and upon such terms as to my attorney may seem proper, and to receive and make payment therefor;

(5) To borrow any sums of money on such terms and at such rates of interest as to my attorney may seem proper, and to give security for the repayment of the same;

(6) To ask for, demand, recover, collect and receive all moneys, debts, rents, dues, accounts, legacies, bequests, interests, dividends and claims whatsoever which are now or which hereafter may become due, owing and payable or belonging to me, and to have, use and take all lawful ways and means in my name for the recovery of any thereof by attachments, levies or otherwise;

(7) To prepare, execute and file any proof of debt and other instruments in any court and to take any lawful proceedings in connection with any sum of money or demand due or payable to me, and in any proceedings, to vote in my name for the election of any trustee(s), and to demand, receive and accept any dividend or distribution whatsoever;

(8) To adjust, settle, compromise or submit to arbitration any account, debt, claim, demand or dispute, as well as matters which now exist or hereafter may arise between me or my attorney and any other person or persons;

(9) To sell, discount, endorse, negotiate and deliver any check, draft, order, bill of exchange, promissory note or other negotiable paper payable to me, and to collect, receive and apply the proceeds therefrom for my use for any lawful purpose; to pay to or deposit the same or any other sum of money coming into the hands of my attorney into checking and into savings accounts in my name with any bank or banker of my attorney's selection, and to draw out moneys deposited to my credit with any bank, by check or otherwise, including deposits in savings accounts, and to apply the same for any of the purposes of my business as my attorney may deem proper; to purchase and sell certificates of deposit; to appoint any bank or trust company as escrow agent; to transfer any asset of mine into any form or sort of trust; and, generally, to conduct any and all banking transactions on my behalf;

(10) To make, execute and deliver any and all manner of contracts with reference to minerals, oil, gas, oil and gas rights, rents and royalties, including agreements facilitating exploration for and discovery of oil, gas, minerals and deposits;

(11) To commence and prosecute, and to defend against, answer and oppose all actions, suits and proceedings concerning any matters in which I am or hereafter may be interested or concerned;

(12) To vote any stock in my name as proxy;

(13) To have access to any safe deposit box which has been or may be rented in my name or in the name of myself and any other person or persons;

(OVER)

26-CA



(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 proper;

(15) To employ, pay and discharge any person, including legal counsel, in connection with the exercise of any power granted by this instrument;

(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 of my business and my property, wheresoever 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 the corporations and to individuals.

This power shall take effect (delete inapplicable phrase):

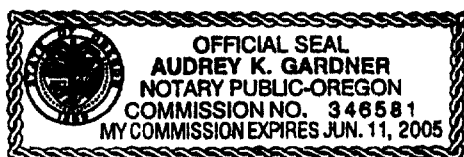
a) on the date next written below;

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

If neither phrase 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 December 13, 2001.



STATE OF OREGON, County of Klamath ss.

This instrument was acknowledged before me on December 13, 2001,
by Grace M. Taylor

This instrument was acknowledged before me on _____,

by _____,

as _____,

of _____.

Audrey K. Gardner
Notary Public for Oregon
My commission expires June 11, 2005