FORM No. 654 – GENERAL POWER OF ATTORNEY – DURABLE – (Short Form). COPYRIGHT 1999 STEVENS-NESS LAW PUBLISHING CO., PORTLAND, OR 97204

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Vol M02 Page 7176

STATE OF OREGON, } ss.

POWER OF ATTORNEY

JEANNA G. WALLS
2320 DARROW ST.
KLAMATH FALLS, OREGON 97601

To

JERRY L. WALLS
2320 DARROW ST.
KLAMATH, FALLS, OREGON
97601

After recording, return to (Name, Address, Zip):
JERRY L. WALLS
2320 DARROW ST.
KLAMATH FALLS, OREGON
97601

SPACE RESERVED FOR RECORDER'S USE

State of Oregon, County of Klamath
Recorded 02/06/2002 2:32 p. m.
Vol M02, Pg 7176
Linda Smith, County Clerk
Fee $21.00 # of Pgs 1 puty.

KNOW ALL BY THESE PRESENTS that I, JEANNA G. WALLS, have made, constituted and appointed, and by these presents do hereby make, constitute and appoint JERRY L. WALLS my true and lawful attorney for me and in my name, place and stead, and for my use and benefit: to demand, sue for, recover, collect and receive all such sums of money, debts, rents, dues, accounts, legacies, bequests, interests, dividends, annuities and demands whatsoever, as are now or shall hereafter become due, owing, payable or belonging to me; to have, use and take all lawful ways and means in my name or otherwise for the recovery thereof, and to compromise, settle and adjust and to execute and deliver acquittances or other sufficient discharges for any of the same; to bargain, contract for, purchase, receive and take lands, tenements, hereditaments, and accept the seisin and possession thereof and all deeds and other assurances in the law therefor, and to lease, let, demise, bargain, sell, remise, release, convey, mortgage and hypothecate lands, tenements and hereditaments, including my right of homestead in any of the same for such price, upon such terms and conditions and with such covenants as my attorney shall think fit; to sell, transfer and deliver all or any shares of stock owned by me in any corporation for any price and receive payment therefor, and to vote any such stock as my proxy; to bargain for, buy, sell, mortgage, hypothecate and in any and every way and manner deal in and with goods, wares and merchandise, choses in action, and other property in possession or in action, and to make, do and transact all and every kind of business of whatsoever nature or kind; for me and in my name and as my act and deed, to sign, seal, execute, acknowledge and deliver all deeds, covenants, indentures, agreements, trust agreements, mortgages, pledges, hypothecations, bills of lading, bills, bonds, notes, evidences of debt, receipts, releases and satisfactions of mortgages, judgments and other debts payable to me and other instruments in writing of whatever kind and nature which my attorney in his/her absolute discretion shall deem to be for my best interests; to have access to any safe deposit box which has been rented in my name, or in the name of myself and any other person or persons; to sell, discount, endorse, deliver and/or deposit all checks, drafts, notes and negotiable instruments payable to my order; to withdraw any moneys deposited in my name with any bank, by check or otherwise, and generally to do any business with any bank or banker on my behalf; to complete, sign, and deliver any tax return or form and pay taxes thereon or collect refunds therefrom; also

GIVING AND GRANTING unto my attorney the 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 attorney shall lawfully do or cause to be done by virtue of these presents.

This power shall take effect (delete inapplicable phrase):

(a) on the date next written below;

(b) on the date I am 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 construing this instrument, and where the context so requires, the singular includes the plural.

IN WITNESS WHEREOF, I have hereunto set my hand on 2-6-2002.

Jeanna G. Walls

STATE OF OREGON, County of Klamath } ss.

This instrument was acknowledged before me on 6th February 2002, by Jeanna Gale Walls.

OFFICIAL SEAL
SALLY A. WEST
NOTARY PUBLIC-OREGON
COMMISSION NO. 321630
MY COMMISSION EXPIRES MAR. 15, 2003

Sally A. West
Notary Public for Oregon
My commission expires Mar. 15, 2003

21 –

Unofficial Copy