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GENERAL POWER OF ATTORNEY - DURABLE

I, **Nelle Killion**, a resident of Klamath County, Oregon, designate **Lois Martin**, Klamath Falls, Oregon, to serve as my attorney-in-fact and agent (subsequently called "my agent") to act in my name and for my benefit. I grant to my agent full power and authority to do everything necessary in exercising any of the powers herein granted as fully as I might or could do if personally present and fully competent, with full power of substitution or revocation, hereby ratifying and confirming all that my agent shall lawfully do or cause to be done by virtue of this power of attorney and the powers herein granted.

1. Powers of Authority:

(a) **General Grant of Power.** My agent shall have power to perform any act, power, duty, right or obligations whatsoever that I now have or may hereafter acquire, relating to any person, matter, transaction or property, real or personal, tangible or intangible, now owned or hereafter acquired by me, including, without limitation, the powers specifically enumerated in this Section 1.

(b) **Specific Powers.** Without in any way limiting the generality of the power and authority conferred upon my agent under Section 1, my agent shall have and may exercise the specific powers set forth below.

(i) **Power of Collection and Payment.** To forgive, request, demand, sue for, recover, collect, receive and hold all sums of money, debts, dues, commercial paper, checks, drafts, accounts, deposits, legacies, bequests, devises, notes, interests, stock certificates, bonds, dividends, certificates of deposit, annuities, pension, profit sharing, retirement, social security, medicare, insurance and other contractual benefits and proceeds, all documents of title, all property and property rights, real or personal, tangible or intangible, and demands whatsoever, liquidated or unliquidated, now or hereafter owned by, or due, owing, or payable or belonging to, me or in which I have or may hereafter acquire an interest; to have, use, and take all lawful means and equitable and legal remedies and proceedings in my name for the collection and recovery thereof, and to adjust, sell, compromise, and agree for the same, and to execute and deliver for me, on my behalf, and in my name, all endorsements, releases, receipts, or other sufficient discharges for the same.

(ii) **Power to Acquire and Sell.** To acquire, purchase, exchange, grant options to sell, sell, assign and convey real or personal property, tangible or intangible, or interests therein, on such terms and conditions as my agent shall deem proper.

(iii) **Management Powers.** To maintain, repair, improve, invest, manage, insure, rent, lease encumber, partition and in any manner deal with any real or personal property, tangible or intangible, or any interest therein, that I now own or may hereafter acquire, upon such terms and conditions as my agent shall deem proper, and to transfer any or all of my assets to the trustee of any revocable living trust which I may have created.

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NELLE KILLION- PAGE 1**


N. K.

State of Oregon, County of Klamath
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(iv) Banking Powers. To make, receive and endorse checks and drafts, deposit and withdraw funds, acquire and redeem certificates of deposit, in banks, savings and loan associations and other institutions, execute or release such deeds of trust or other security agreements as may be necessary or proper in the exercise of the rights and powers herein granted.

(v) Motor Vehicles. To apply for a certificate of title upon, and endorse and transfer title to, any motor vehicle, and to represent in such transfer assignment that the title to said motor vehicle is free and clear of all liens and encumbrances except those specifically set forth in such transfer assignment.

(vi) Business Interests. To conduct or participate in any lawful business of whatever nature; to execute partnership agreements and amendments thereto; to incorporate, reorganize, merge, consolidate, recapitalize, sell, liquidate or dissolve any business; to elect or employ officers, directors and agents; to carry out the provisions of any agreement for the sale of business interest or the stock therein; and to exercise voting rights with respect to stock, either in person or by proxy, and exercise stock options.

(vii) Tax Matters. To prepare, sign and file joint or separate income tax returns or declarations of estimated tax for any year or years; to prepare, sign and file gift tax returns with respect to gifts made by me for any year or years; to consent to any gift and to utilize any gift-splitting provision or other tax election; and to prepare, sign and file any claims for refund of any tax.

(viii) Borrowing Powers. To borrow any sums of money on such terms and at such rate of interest as to my agent may seem proper and to give security for the repayment of the same.

(ix) Contract Powers. 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, minerals and deposits.

(x) Litigation Powers. To commence, prosecute and to defend against, answer and oppose all actions, suits and proceedings touching any of the matters aforesaid or any matters aforesaid or any matters in which I am or hereafter may be interested or concerned.

(xi) Documents. In connection with any of the powers herein granted, to sign, make, execute, acknowledge and deliver in my name any and all deeds, contracts, bill of sale, leases, promissory notes, drafts, acceptances, evidences of debt, obligations, mortgages, pledges, satisfactions, releases, acquittances, receipts, bonds, writs and any and all other instructions whatsoever, with such general or special agreements and covenants, including those of warranty, as to my agent may seem right, proper and expedient.

(xii) Employment Powers. To employ, pay and discharge clerks, workmen, brokers and others, including counsel and attorneys in connection with the exercise of any of the foregoing powers.

(xiii) Gifting Powers. To transfer by inter vivos gift, any or all of my property, for the purposes of effectuating proper estate planning, including, but not limited to, preservation and maintenance of my assets (for the benefit of intestate beneficiaries or the beneficiaries under

my existing Will or any Living Trust established by me, as amended from time to time, in accordance and consistent with the provisions thereof), or for federal estate tax planning or income tax planning.

2. Revocability. This power is revocable, provided that insofar as any governmental agency, bank, depository, trust company, insurance company, other corporation, transfer agent, investment banking company, or other person is concerned, who shall rely upon this power, this power may be revoked only by a notice in writing executed by me or my agent and delivered to such person or institution.

3. Interpretation. This instrument is to be construed and interpreted as a general power of attorney. The enumeration of specific powers herein is not intended to, nor does it, limit or restrict the general powers herein granted to my agent.

4. Third-Party Reliance. Third parties may rely upon the representations of my agent as to all matters relating to any power granted to my agent, and no person who may act in reliance upon the representations of my agent or the authority granted to my agent shall incur any liability to me or my estate as a result of permitting my agent to exercise any power.

5. Disability of Principal. I expressly declare that the power of my agent herein described shall be exercisable by my agent on my behalf notwithstanding that I may become legally disabled or incompetent.

6. Life Insurance on Life of Agent. Notwithstanding any other provision of this General Power of Attorney, my agent shall have no rights or powers hereunder with respect to any policy of insurance, owned by me, insuring the life of my agent.

7. Fiduciary Powers. Notwithstanding any other provision of this General Power of attorney, my agent shall have no rights or powers hereunder with respect to any act, power, duty, right or obligation relating to any person, matter, transaction or property owned by me or in my custody as a trustee, custodian, personal representative or other fiduciary capacity.

8. Governing Law. This General Power of attorney is executed and delivered in the State of Oregon, and the laws of the State of Oregon shall govern all questions as to the validity of this power and as to the construction of its provisions.

9. Successor Agent. In the event that Lois Martin resigns, dies or is determined by a court of competent jurisdiction to be incapacitated, I designate Melvin D. Ferguson, Klamath Falls, Oregon as successor, to act as my agent with all of the powers referred to herein.

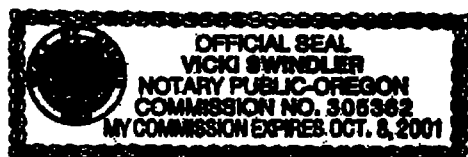
10. Appointment of Guardian and/or Conservator. I hereby nominate and appoint my attorney-in-fact to serve as my guardian and/or conservator, if a court of competent jurisdiction, after proper findings, proposes to make such an appointment. If my nomination is not given preference under the law, I strongly urge such court to consider this statement of my intent made while I am capacitated and request that the court appoint my agent under this Durable Power of Attorney as my guardian and/or conservator.

IN WITNESS WHEREOF, I have hereunto signed this instrument on this 13th day of September, 1999.

Nelle Killion
Nelle Killion

STATE OF OREGON)
) ss.
County of Klamath)

This instrument was acknowledged before me on September 13, 1999, by Nelle Killion.



Vicki Swindler
Notary Public for Oregon
My commission expires: 10-8-2001