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WTC - 63033 TM

POWER OF ATTORNEY

KIRK SIPES

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State of Oregon, County of Klamath  
Recorded 11/03/03 3:19 p. m  
Vol M03 Pg 81727  
Linda Smith, County Clerk  
Fee \$ 2.00 # of Pgs 1

to

DEANNA SIPES

AFTER RECORDING RETURN TO:

KIRK SIPES

8722 Arant Road  
NAME, ADDRESS, ZIP  
Klamath Falls, OR 97603

POWER OF ATTORNEY TO SELL REAL ESTATE

KNOW ALL MEN BY THESE PRESENTS, That I, KIRK SIPES have made, constituted and appointed, and by these presents do hereby make, constitute and appoint DEANNA SIPES 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:

8722 ARANT ROAD, KLAMATH FALLS, OR 97603 and more particularly described as follows:

Parcel 2 of Land Partition 18-96 which is located in the NE1/4 NE1/4 of Section 7, Township 39 South, Range 10 East of the Willamette Meridian, Klamath County, Oregon.

Tax Account No.: 3910-007A0-00108-000

Key No.: 881004

with all the privileges and appurtenances thereunto 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 October 24, 2003.

Kirk R. Sipes  
KIRK SIPES

STATE OF OREGON

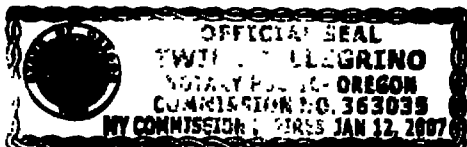
COUNTY OF KLAMATH

On this 24<sup>th</sup> day of October, 2003, personally appeared the above named Kirk Sipes and acknowledged the foregoing instrument to be his/her voluntary act.

Before me:

(seal)

Linda Pellegrino  
Notary Public for Oregon  
My commission expires 1-12-2007



2/00M