



State of Oregon, County of Klamath
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 Linda Smith, County Clerk
 Fee \$ 26⁰⁰ # of Pgs 2

After recording return to:
 Jerry and Jeanna Walls

4445 Berry Ave.
K-falls, OR 97603

File No.: 7021-448450 (SAC)
 Date: October 11, 2004

SPECIAL POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS:

That **Jeanna G. Walls**, does 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 as to that certain real property, together with any interest therein or any improvements thereon, described as follows:

The Southwesterly 35 feet of Lot 7 and the Northeasterly 30 feet of Lot 8 in Block 4, First Addition to Tonatee Homes, according to the official plat thereof on file in the office of the County Clerk of Klamath County, Oregon.

(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 and/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 note therefore, with or without security; and to loan money and receive notes therefore with such security as he/she shall deem proper;

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APN: 554867

Special Power of Attorney
- continued

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(c) To transact business of any kind or class and as my act and deed to sign, execute, acknowledge and deliver any 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;

(e) This power shall not be affected by disability of the principle: 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 affect and inure to the benefit of and bind me or my heirs, devisees and personal representative as if I were alive, competent and not disabled.

(f) 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 my said Attorney shall lawfully do or cause to be done by virtue of these presents. When the context so requires, the masculine gender includes feminine or neuter, and the singular number includes the plural.

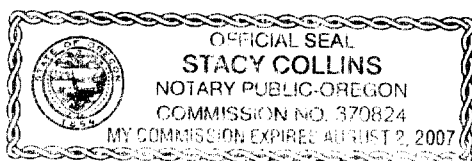
This Power of Attorney expires **SIX (6)** months from the date hereof.

Dated this 13th day of October, 2004.

Jeanna G. Walls
Jeanna G. Walls

STATE OF Oregon)
County of Klamath)ss.

This instrument was acknowledged before me on this 13 day of October, 2004
by **Jeanna G. Walls**.



Stacy Collins
Notary Public for Oregon
My commission expires: 8-2-07