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## POWER OF ATTORNEY

M06-00417

Klamath County, Oregon

01/09/2006 03:12:10 PM

Pages 1 Fee: \$21.00

Carol L. Rowland  
2933 Forest View Dr  
Chiloquin, Or 97624

To  
Sherry J. Miller  
36930 Rollingwood Dr  
Chiloquin, Or 97624

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

Sherry J. Miller  
36930 Rollingwood Dr  
Chiloquin, Or 97624

KNOW ALL BY THESE PRESENTS that I, Carol L. Rowland

have made, constituted and appointed, and by these presents do hereby make, constitute and appoint

Sherry J. Miller

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.

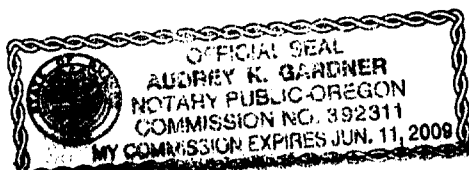
In construing this instrument, and where the context so requires, the singular includes the plural.

IN WITNESS WHEREOF, I have hereunto set my hand on Jan. 9, 2006Carol L. RowlandSTATE OF OREGON, County of Klamath

This instrument was acknowledged before me on

Jan 9, 2006

by

Carol L. Rowland

Notary Public for Oregon

My commission expires

June 11, 2009

PUBLISHER'S NOTE: Use of this form in connection with real estate may subject the user to real estate licensing requirements. To avoid the need to comply with those requirements: 1) record this form in the county or counties where the real estate is located; 2) specify the address(es) of the property to be managed, controlled, and/or sold; and 3) state that the agent, in dealing with the real property, may not receive any compensation that would require the agent to be licensed under ORS 696 or other applicable law.