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**POWER OF ATTORNEY****KNOW ALL MEN BY THESE PRESENTS:**

Robert A Watson hereinafter referred to as PRINCIPAL, in the County of Klamath State of Oregon, being of sound mind, do(es) appoint Cherylin A Heimans as his true and lawful attorney-in-fact.

Any and all general powers of attorney that previously have been signed by principal are hereby revoked. However, the preceding sentence shall not have the effect of revoking any powers of attorney that are directly related to principal's health care that previously have been signed by principal.

In the principal's name, and for the principal's use and benefit, said attorney-in-fact is authorized hereby:

- (1) Sell, exchange, buy, invest, or reinvest any assets or property owned, which may include income producing or non-income producing assets and property.
- (2) Open, maintain or close bank accounts (including, but not limited to, checking accounts, savings accounts, and certificates of deposit), brokerage accounts, and other similar accounts with financial institutions.
- (a) Conduct any business with any banking or financial institution with respect to any of principal's accounts, including, but not limited to, making deposits and withdrawals, obtaining bank statements, passbooks, drafts, money orders, warrants, and certificates or vouchers payable to the principal by any person, firm, corporation or political entity.
- (b) Perform any act necessary to deposit, negotiate, sell or transfer any note, security, or draft of the United States of America, including U.S. Treasury Securities.
- (c) Have access to any safe deposit box owned, including its contents.
- (3) Take any and all legal steps necessary to collect any amount or debt owed, or to settle any claim, whether made against or asserted on behalf of principal against any other person or entity.
- (4) Exercise all stock rights as proxy, including all rights with respect to stocks, bonds, debentures, or other investments.
- (5) Maintain and/or operate any business owned by principal.
- (6) Purchase and / or maintain insurance
- (7) Enter into binding contracts on behalf of principal
- (8) Employ professional and business assistance as may be appropriate
- (9) Sell, convey, lease, mortgage, manage, insure, improve, repair, or perform any other act with respect to any of principal's property currently owned or acquired later, including, but not limited to, real estate and real estate rights (including the right to

Cherylin Heimans  
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remove tenants and to recover possession). This includes the right to sell or encumber any homestead currently owned or may own in the future.

(10) Transfer any of principal's assets to the trustee of any revocable trust created by principal, if such trust is in existence at the time of such transfer.

(11) Prepare, sign, and file documents with any governmental body or agency, including, but not limited to, authorization to:

(a) Prepare, sign and file income and other tax returns with federal, state, local, and other governmental bodies.

(b) Obtain information or documents from any government or its agencies, and negotiate, compromise, or settle any matter with such government or agency (including tax matters).

(c) Prepare applications, provide information, and perform any other act reasonably requested by any government or its agencies in connection with governmental benefits (including military and social security benefits).

(12) Make gifts from assets to members of family and to such other persons or charitable organizations with whom principal has an established pattern of giving. However, said attorney may not make gifts of principal's property to the said attorney. The Principal hereby appoints Steven R Heimans, of Alameda, CA, as substitute Agent for the sole purpose of making gifts of property to said attorney, as deemed appropriate.

(13) Disclaim any interest that might otherwise be transferred or distributed to principal from any other person, estate, trust, or other entity, as may be appropriate.

Said attorney-in-fact shall not be liable for any loss that results from a judgment error that was made in good faith. However, said attorney shall be liable for willful misconduct or the failure to act in good faith while acting under the authority of this Power of Attorney.

Principal authorizes said attorney to indemnify and hold harmless any third party who accepts and acts under this document.

Giving and granting to said attorney full power and authority to do all and every act and thing whatsoever requisite and necessary to be done relative to any of the foregoing as fully to all intents and purposes as principal might or could do if personally present.

All that said attorney shall lawfully do or cause to be done under the authority of this power of attorney is expressly approved.

[If witnesses are required, the following must be included:

WITNESS' SIGNATURE: Norma Ellis

WITNESS' PRINTED FULL LEGAL NAME: Norma Ellis

WITNESS' SIGNATURE: \_\_\_\_\_

WITNESS' PRINTED FULL LEGAL NAME: \_\_\_\_\_

1 Robert A. Watson  
Dated: 1-24-11 at Chiloquin  
OREGON

By: TERESA R. FOREMAN

STATE OF OREGON COUNTY OF Klamath

BEFORE ME, the undersigned authority, on this 24 day of Jan, 2011, personally appeared Robert Watson to me well known to be the person described in and who signed the foregoing, and acknowledged to me that he executed the same freely and voluntarily for the uses and purposes therein expressed.

WITNESS my hand and official seal the date aforesaid.

NOTARY PUBLIC Teresa R Foreman

My Commission Expires: Mar 24, 2012

