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P. Olsson
AUDITOR
GARY M. OLSON

DURABLE POWER OF ATTORNEY

122148

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1. **DESIGNATION:** The undersigned Principal, **CARL L. NIELSEN**, residing and domiciled in the State of Washington, hereby designates **SHEILAH C. DEVLIN** as Attorney-in-Fact for the Principal in the manner hereinafter defined and authorizes the Attorney-in-Fact to provide informal consent for health care decisions on the Principal's behalf pursuant to RCW 11.94.010 (3), including any subsequent amendments thereof.

2. **EFFECTIVENESS; DURATION:** This Power of Attorney shall become effective immediately, shall not be affected by the disability or incompetence of the Principal, and shall continue until revoked or terminated under Paragraph 5, notwithstanding any uncertainty as to whether the Principal is dead or alive.

3. **POWERS:** The Attorney-in-Fact shall have all of the powers of an absolute owner over the assets and liabilities of the Principal, whether located within or without the State of Washington. These powers shall include, without limitation, the power and authority specified below:

3.1 **Real Property:** The Attorney-in-Fact shall have authority to purchase, take possession of, lease, sell, convey, exchange, mortgage, release and encumber real property or any interest in real property.

3.2 **Personal Property:** The Attorney-in-Fact shall have authority to purchase, receive, take possession of, lease, sell, assign, endorse, exchange, release, mortgage and pledge personal property or any interest in personal property.

3.3 **Financial Accounts:** The Attorney-in-Fact shall have the authority to deal with accounts maintained by or on behalf of the Principal with institutions (including, without limitation, banks, savings and loan associations, credit unions and securities dealers). This shall include the authority to maintain and close existing accounts, to open, maintain and close other accounts, and to make deposits, transfers and withdrawals with respect to all such documents.

3.4 **United States Treasury Bonds:** The Attorney-in-Fact shall have the authority to purchase United States Treasury Bonds which may be redeemed at par in payment of Federal Estate tax.

3.5 **Monies Due:** The Attorney-in-Fact shall have authority to request, demand, recover, collect, endorse and receive all monies, debts, accounts, gifts, bequests, dividends, annuities, rents and payments due the Principal.

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3.6 Claims Against Principal: The Attorney-in-Fact shall have authority to pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against the Principal and, in so doing, use any of the Principal's funds or other assets or use funds or other assets of the Attorney-in-Fact and obtain reimbursement out of the Principal's funds or other assets.

3.7 Legal Proceedings: The Attorney-in-Fact shall have authority to participate in any legal action in the name of the Principal or otherwise. This shall include (a) actions for attachment, execution, eviction, foreclosure, indemnity, and any other proceeding for equitable or injunctive relief and (b) legal proceedings in connection with the authority granted in this instrument.

3.8 Written Instruments: The Attorney-in-Fact shall have the power and authority to sign, seal, execute, deliver and acknowledge all written instruments and do and perform each and every act and thing whatsoever which may be necessary or proper in the exercise of the powers and authority granted to the Attorney-in-Fact as fully as the Principal could do if personally present.

3.9 Safe Deposit Box: The Attorney-in-Fact shall have the authority to enter any safe deposit box in which the Principal has a right of access.

3.10 Transfers to Trust: The Attorney-in-Fact shall have the authority to transfer assets of all kinds to the Trustee of any Trust which is for the sole benefit of the Principal and which terminates at the Principal's death with the property distributable to the Personal Representative of the Principal's Estate.

3.11 Disclaimer: The Attorney-in-Fact shall have the authority to disclaim any interest, as defined in RCW 11.86.01, or any subsequent amendment thereof, in any property to which the Principal would otherwise succeed and to decline to act or resign if appointed or serving as an officer, director, executor, trustee or other fiduciary.

3.12 Transfers: The Attorney-in-Fact shall have the authority to make any transfer of resources not prohibited by the laws of the State of Washington, including any subsequent amendments, for the purpose of qualifying the Principal for medical assistance or the limited casualty program for the medically needy. (To effect such a transfer, the Attorney-in-Fact shall have the authority to revoke the Principal's Community Property Agreement with the Principal's spouse).

3.13 Health Care Decisions: The Attorney-in-Fact shall have the authority to give informed consent on behalf of the Principal to medical, surgical, health and/or nursing care and treatment or non-treatment; provided, however, that the Attorney-in-Fact may not consent, without Court approval, to any procedure referred to in RCW 11.92.043(5) including any subsequent amendments

thereof, that requires Court approval before a Guardian may consent to it.

4. **LIMITATIONS ON POWERS:** Notwithstanding the foregoing, the Attorney-in-Fact shall not have authority to make, amend, alter, revoke or change any life insurance policy, employee benefit, or testamentary disposition of the Principal's property or to exercise any power of appointment. This limitation shall not affect the authority of the Attorney-in-Fact to disclaim an interest (or revoke a Community Property Agreement as provided in Paragraph 3.12).

5. **TERMINATION:** This Power of Attorney may be terminated by:

(a) The Principal by written notice to the Attorney-in-Fact and, if this Power of Attorney has been recorded, by recording the written instrument of revocation in the office of the recorder or auditor of the place where the power was recorded;

(b) A Guardian of the Estate of the Principal after Court approval of such revocation; or

(c) The death of the Principal upon actual knowledge or receipt of written notice by the Attorney-in-Fact.

6. **ACCOUNTING:** Upon request of the Principal or the Guardian of the Estate of the Principal or the Personal Representative of the Principal's Estate, the Attorney-in-Fact shall account for all actions taken by the Attorney-in-Fact for or on behalf of the Principal.

7. **RELIANCE:** Any person acting without negligence and in good faith in reasonable reliance on this Power of Attorney shall not incur any liability thereby. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs and Personal Representatives of the Principal.

8. **INDEMNITY:** The Estate of the Principal shall hold harmless and indemnify the Attorney-in-Fact from all liability for acts done in good faith and not in fraud of the Principal.

9. **APPLICABLE LAW:** The laws of the State of Washington shall govern this Power of Attorney.

DATED this 17 day of April, 1995.

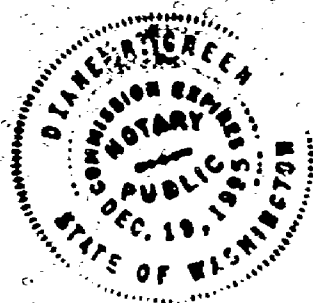
Carl L. Nielsen
CARL L. NIELSEN

STATE OF Washington
County of Skamania ..

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I certify that I know or have satisfactory evidence that Carl L. Nielsen is the person who appeared before me, and said person acknowledged that he signed this instrument and acknowledged it to be his free and voluntary act for the uses and purposes mentioned in the instrument.

Dated this 17th day of April, 1995.



Diane R. Green

Notary
Public in and for the State of

Washington
Commission expires: 12-19-95

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