

**GENERAL DURABLE POWER OF ATTORNEY
OF**

123815

SUE G. HANKS BOOK 53 PAGE 650

I, SUE G. HANKS, as principal, domiciled and residing in Stevenson, Washington, hereby revoke any other general durable power of attorney which I may have previously executed, and designate and appoint my three daughters, AIMEE SUE VanHOOK, LYDIA ANN CHRISTENSEN, and JUDITH MARIE BROOKS, my co-agents and attorneys-in-fact ("my co-agents"). Any combination of two of my co-agents shall have the power and authority together to do and perform all acts in my place and stead as fully as I might do and perform such acts, including but not limited to:

1. **Powers.** My attorneys-in-fact, as fiduciaries, shall have all powers of an absolute owner over the assets and liabilities of the principal, whether located within or without the State of Washington, including, without limitation, the power and authority to:

Make deposits to and payments from any account in a financial institution in the name of the principal and to enter any safe deposit box to which the principal has a right of access and deposit or remove property therefrom.

Pay any tax or assessment; appear for and represent me, in person or by attorney, in all tax matters; execute any power of attorney forms required by the Internal Revenue Service, any state Department of Revenue, or any other taxing authority; receive confidential information from any taxing authority; prepare, sign, and file federal, state, and local tax returns and reports for all tax matters, including income, gift, estate, inheritance, generation-skipping, sales, business, FICA, payroll, and property tax matters; execute waivers, including waivers of restrictions on assessment or collection of tax deficiencies and waivers of notice of disallowance of a claim for credit or refund; execute consents, closing agreements, and other documents related to my tax liability; make any elections available under federal or state tax law; and delegate authority or substitute another representative with respect to all matters described in this paragraph.

Perform any act necessary or desirable in order for me to qualify for and receive all types of government benefits, including Medicare, Medicaid, Social Security, veterans', and workers' compensation benefits. The power granted under this paragraph shall include the power to dispose of any property or interest in property by any means (including making gifts or establishing and funding trusts) and the power to name or change beneficiaries under insurance policies; pay-on-death arrangements, retirement plans and accounts, and any other assets, provided that any disposition or designation shall be consistent with my existing estate plan to the extent reasonably possible.

Disclaim any property, interest in property, or power to which I may be entitled; and take all steps required to make the disclaimer effective under state and federal laws, including Section 2518

SUE G. HANKS

General Durable Power of Attorney

Page 1 of 6 Pages

Sug. served	✓
Indexed, Dir	✓
Indirect	✓
Filmed	
Mailed	

steps required to make the disclaimer effective under state and federal laws, including Section 2518 of the Internal Revenue Code or any successor statute. In deciding whether to disclaim, my co-agents shall consider the effect of disclaimer on taxes that may be payable, on qualification for government benefits, and on my existing estate plan.

Exercise any right to claim an elective share in any estate or under any Will.

Resign from or renounce on my behalf fiduciary positions, including personal representative, trustee, conservator, guardian, attorneys-in-fact, and officer or director of a corporation; and discharge me from further responsibility by filing accountings with a court or settling by formal or informal methods.

Employ, compensate, and discharge attorneys, accountants, investment advisors, property managers, custodians, physicians, dentists, nurses, household help, and others to render services to me or for my benefit.

Execute and deliver any written instrument and perform any other act necessary or desirable to carry out any of the powers granted to my co-agents under this power of attorney, as fully as I might do personally. I ratify and confirm all acts performed by my co-agents pursuant to this power of attorney.

Consent to medical and surgical care and non-treatment for the principal; consent to the withholding or withdrawal of life-sustaining treatment for the principal; consent to the admission of the principal to a medical, nursing, residential, or similar facility; and to enter into agreements for the principal's care.

Sell, exchange, or otherwise transfer title to the principal's stocks, bonds, or other securities.

Sell, convey, exchange, or otherwise transfer or encumber any real or personal property of the principal.

Disclaim, in whole or in part, any interest in property, whether outright, in trust, or otherwise, so long as in the sole discretion of the attorney-in-fact such disclaimer would not be detrimental to the best interests of the principal, and would be in the best interests of those interested in the estate of the principal and of those who take as a result of any such disclaimer.

Submit all federal and state income tax and gift tax returns on behalf of the principal and to pay all such taxes as may be due.

Represent the principal during audits, appeals, and lawsuits related to any income or gift tax return filed on behalf of the principal, and to pay any assessments for interest or penalties levied

SUE G. HANKS
General Durable Power of Attorney
Page 2 of 6 Pages

against the principal in connection with such tax returns.

BOOK 153 PAGE 652

Make transfers of the principal's property, both real and personal, to any trust created by the principal of which the principal is the beneficiary during the principal's life.

Make transfers of the principal's property, including but not limited to transfers to the principal's children, for the purpose of qualifying the principal for governmental medical assistance to the full extent provided by law should there be a need for medical care or for the purpose of preserving the maximum amount of property allowed under applicable law if an application has been made for governmental medical assistance; any transfers made pursuant to this paragraph shall not be deemed to be a breach of fiduciary duty by the attorneys-in-fact.

Make gifts, whether outright or in trust, to the relatives of the principal and the spouses of any such relatives, in accordance with any pattern of making gifts to such persons which the principal has established or planned to establish or in such amounts as the attorney-in-fact shall determine appropriate so long as such gifts would be in the best interests of the principal and those interested in the estate of the principal, such determination to be made in the sole discretion of the attorneys-in-fact.

Make, amend, alter or revoke any agreement as to status of property, and make, amend, alter or revoke any of the principal's life insurance beneficiary designations and retirement plan beneficiary designations so long as in the sole discretion of the attorney-in-fact such action would be in the best interests of the principal and those interested in the estate of principal.

Except as otherwise provided above, the attorneys-in-fact shall not have the power to revoke or change any estate planning or testamentary documents previously executed by the principal, unless the document authorizes changes with court approval.

2. Purposes. The attorneys-in-fact shall have all powers as are necessary or desirable to provide for the support, maintenance, health, emergencies, and urgent necessities of the disabled or incompetent principal.

3. Effectiveness. This power of attorney shall become effective immediately.

4. Duration. This durable power of attorney shall remain effective until revoked or terminated as provided herein, notwithstanding any uncertainty as to whether the principal is dead or alive.

5. Revocation. This power of attorney may be revoked, suspended, or terminated in writing by the principal with written notice to the designated attorney-in-fact. In addition, if this power of attorney has been recorded, the written instrument of revocation shall be recorded in the

SUE G. HANKS

General Durable Power of Attorney

Page 3 of 6 Pages

office of the recorder or auditor of any county in which the power of attorney is recorded.

6. Termination.

By Appointment of Guardian. The appointment of a guardian of the estate of the principal vests in the guardian, with court approval, the power to revoke, suspend, or terminate this power of attorney. The appointment of a guardian of the person only does not empower the guardian to revoke, suspend, or terminate this power of attorney.

By Death of Principal. The death of the principal shall be deemed to revoke this power of attorney at the time the attorney-in-fact receives actual knowledge or actual notice of such death.

7. Nomination of Guardian. If it should at any time be necessary to appoint a guardian or limited guardian of the person or estate of the principal, the principal hereby nominates her daughter, LYDIA ANN CHRISTENSEN, as the principal's said guardian or limited guardian.

8. Accounting. The attorney-in-fact shall be required to account to any personal representative subsequently appointed for the principal.

9. Reliance. The designated and acting attorney-in-fact and all persons dealing with the attorney-in-fact shall be entitled to rely upon this power of attorney so long as at the time of any act taken pursuant to this power of attorney, the attorney-in-fact had not received actual knowledge or actual notice of any revocation, suspension, or termination of the power of attorney by death or otherwise. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, devisees, legatees, or personal representatives of the principal.

10. Liability of Attorneys-in-Fact. The estate of the principal shall hold harmless and indemnify the attorneys-in-fact from any and all liability for acts done in good faith and not in fraud on behalf of the principal.

11. Property. This power of attorney shall apply to all the principal's interest in community property and to the principal's separate property, whether now owned or hereafter acquired.

12. Applicable Law. The laws of the State of Washington shall govern this power of attorney.

13. Definition of Attorneys-in-Fact. The term "attorneys-in-fact" used either singularly or plural shall mean all of my daughters acting as my agents and attorneys-in-fact as authorized hereinabove as follows:

Two out of three if three are surviving;

SUE G. HANKS
General Durable Power of Attorney
Page 4 of 6 Pages

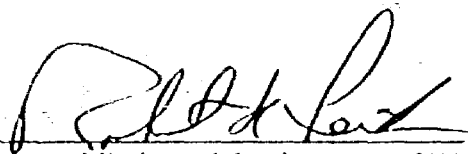
BOOK 153 PAGE 654

SUE G. HANKS
General Durable Power of Attorney
Page 5 of 6 Pages

BOOK 153 PAGE 655

in and who executed the foregoing General Durable Power of Attorney, and acknowledged to me that the Principal signed the same as a free and voluntary act and deed, for the uses and purposes therein mentioned.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my official seal the day and year first above written.


Notary Public in and for the State of Washington
Residing at Stevenson, WA
My appointment expires: 2-2-04-98



FILED FOR RECORD
SKAMIA CO. WASH.
BY Lydia Ann Christman
Nov 16 1 49 PM '95
P. Johnson
AUDITOR
GARY M. OLSON

SUE G. HANKS
General Durable Power of Attorney
Page 6 of 6 Pages