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Recorded at the request of and return to:

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SEATTLE WASH
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P. Johnson
AUDITOR
GARY N. OLSON

REGISTERED	✓
FILED IN	✓
INDEXED	✓
FILED	✓

GENERAL DURABLE POWER OF ATTORNEY OF LULA L. STERNS

LULA L. STERNS, as principal, domiciled and residing in the State of Washington, hereby revokes any other general durable power of attorney which she may have previously executed, and as authorized by Chapter 11.94 of the Revised Code of Washington, as amended, designates and appoints her son, IRVIN W. STERNS, JR., as her attorney-in-fact.

1. **Powers.** The attorney-in-fact, as a fiduciary, 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.

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.

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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 against the principal in connection with such tax returns.

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 for the principal's children 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 attorney-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 attorney-in-fact.

Make, amend, alter or revoke any documents as to status of property, or other document of similar import entered into by the principal 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 attorney-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 attorney-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 upon

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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.

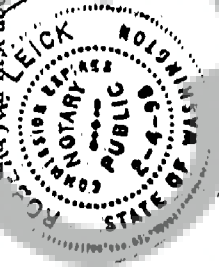
IN WITNESS WHEREOF, the undersigned has executed this instrument as of the ____ day of February, 1998.

LULA L. STERNS, Principal

STATE OF WASHINGTON)
) ss
COUNTY OF SKAMANIA)

This is to certify that on this ____ day of February, 1998, before me, the undersigned Notary Public, personally appeared LULA L. STERNS, to me known to be the individual described 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 _____
My appointment expires _____

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