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FILED FOR RECORD
SPokane, WASH
BY *Cindy Dillingham*
SEP 26 2 48 PM '01
G. D. Dillingham
AUDITOR
GARY H. OLSON

WHEN RECORDED, RETURN TO:

Attorney William D. Eden
Douglas, Eden, Phillips & DeRuyter, P.S.
422 West Riverside Avenue, Suite 909
Spokane, WA 99201

DURABLE GENERAL POWER OF ATTORNEY

Reference # (if applicable): N/A
Grantors: (1) FRANCES M. BROWN
Grantees: (1) CINDY DILLINGHAM; and
Legal description: N/A
Assessor's Tax Parcel ID#: N/A

FRANCES M. BROWN, domiciled and residing in the State of Washington, designates the following-named person or persons to act as attorney-in-fact for the undersigned principal.

1. Designations. CINDY DILLINGHAM is designated as attorney-in-fact for the principal.

2. Powers. The attorney-in-fact shall have all powers necessary or desirable, in the judgment of the attorney-in-fact, to provide for the support, maintenance, health, emergencies, and urgent necessities of the principal and shall have, as fiduciary, all powers of an absolute owner over the assets and liabilities of the principal, whether located within or without the State of Washington, including but not limited to the authority to:

a. Purchase, take possession of, lease, sell, convey, exchange, mortgage, release, and encumber real property; purchase, receive, take possession of, lease, sell, assign, endorse, release, mortgage, and pledge personal property, including, but not limited to, bank accounts, stocks, bonds, savings certificates, certificates of deposit, and U. S. Treasury bonds; participate in any legal action in the name of the principal; and execute all written instruments and do and perform each and every act and thing whatsoever as fully as the principal could do if personally present.

b. Disclaim any interest in any property on the principal's behalf.

c. Act as the principal's agent in dealing with the Internal Revenue Service or with any state or local taxing authority in any matters pertaining to the principal's affairs regarding any income or other tax for any tax period, including, but not limited to exercising all powers of the principal to make inquiries and receive responses to inquiries, receive and negotiate refund checks and execute income tax returns and other tax reports and returns.

d. Make health care decisions on behalf of the principal, if the principal is unable to make such decisions due to the principal's disability, incapacity, or incompetence. The authority of the attorney-in-fact to make such health care decisions shall include but not be limited to the power to:

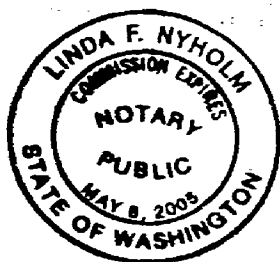
- (1) Consent to the principal's medical care, including surgical procedures, health, and nursing care and treatment or non-treatment;
- (2) Consent to or request the withholding or withdrawal of life-sustaining treatment;
- (3) Consent to the principal's admission to any medical, nursing, residential, or similar health care facility;
- (4) Employ and discharge persons, including health care personnel, to advise or assist the attorney-in-fact in the performance of the duties of the attorney-in-fact, or as the attorney-in-fact deems appropriate and necessary.

Any person or organization, including any physician, hospital, medical attendant, nurse, technician, or health care or nursing facility, is authorized to release and give to the attorney-in-fact any information requested by the attorney-in-fact concerning the personal affairs or physical or mental health of the principal.

3. Effectiveness. The power of attorney herein granted shall become effective immediately upon its execution and shall continue in effect to the extent permitted by the laws of the State of Washington, unless revoked or terminated as hereinafter provided, notwithstanding the subsequent incompetence, incapacity, or disability of the principal.

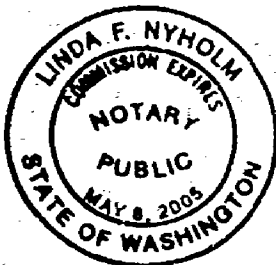
4. Termination. This power of attorney may be terminated by:
- The principal by written notice to the designated attorney-in-fact; and, if this power of attorney has been recorded prior to its revocation, by recording the written instrument of revocation in the office of recorder or auditor of the place where the power of attorney was recorded.
 - A conservator or guardian of the estate of the principal.
 - The death of the principal upon actual knowledge or receipt of written notice by the attorney-in-fact.
5. Nomination of Guardian. If protective proceedings for the principal's person or estate are ever commenced, the principal nominates the attorney-in-fact named herein as conservator and as guardian of the person and estate of the principal.
6. Reliance. A person acting without negligence and in good faith in reasonable reliance on this power of attorney and the apparent authority of the attorney-in-fact shall not incur any liability thereby. Any action so taken, unless otherwise invalid or unenforceable, shall be binding on the heirs and personal representative of the principal.
7. Harmless. 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.
8. Applicable Law. The laws of the State of Washington shall govern this power of attorney.

DATED this 23rd day of August, 2001.



FRANCES M. BROWN

Witnessed: Linda F. Nyholm



STATE OF WASHINGTON)

County of Spokane)

ss.

On this 27th day of August, 2001, before me personally appeared FRANCES M. BROWN, to me known to be the individual described in and who executed the foregoing instrument and acknowledged that she signed the same as her own free and voluntary act and deed, for the uses and purposes therein mentioned.

GIVEN UNDER MY HAND AND OFFICIAL SEAL the day and year in this certificate first above written.

Linda F. Nyholm

Notary Public in and for the State
of Washington, residing at Spokane

My commission expires: 05-08-2005

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