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WHEN RECORDED RETURN TO:
Sam B. Gunn,
Attorney at Law
7700 NE 26th Avenue
Vancouver, WA 98665

GENERAL DURABLE POWER OF ATTORNEY
OF
DARRELA J. ZIEGLER

Grantor: DARRELA J. ZIEGLER

Grantees: WESLEY J. ZIEGLER, Primary
LADD J. ZIEGLER, First Successor
SHARON R. ZIEGLER, Second Successor
LORI R. BELOW, Third Successor

Legal Description: None

Assessor's Property Tax Parcel
or Account Number: None

Cross References: None

I, DARRELA J. ZIEGLER, (hereinafter referred to as the principal), domiciled and residing in the state of Washington, hereby revoke any other powers of attorney which the principal may have previously executed, and in their place execute this Durable Power of Attorney, as follows:

1. Designation of Attorney-in-Fact and Successor Attorneys-in-Fact. WESLEY J. ZIEGLER is hereby designated as attorney-in-fact for the principal, and LADD J. ZIEGLER, SHARON R. ZIEGLER, and LORI R. BELOW are designated first, second and third successor attorneys-in-fact, respectively.

2. Effectiveness. This power of attorney shall become effective immediately. This power of attorney shall not be affected by the disability or incapacity of the principal. Disability or incapacity shall include the inability on the part of the principal to manage the principal's property and personal affairs effectively for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication,

confinement, detention by a foreign power or terrorists, or disappearance.

3. When Successor Attorney-in-Fact Entitled to Act. The designated successor attorney-in-fact shall be entitled to act as attorney-in-fact for the principal in the order indicated only upon the death, disability or incapacity of, or the written resignation by, the prior designated attorneys-in-fact. Disability or incapacity of the attorney-in-fact shall be determined in accordance with the same criteria that is set forth in Article 2. above, regarding the principal.

4. Duration. This power of attorney becomes effective as provided in Article 2. and shall remain in effect to the extent permitted by the laws of the state of Washington or until revoked or terminated under Articles 5. or 6., notwithstanding any uncertainty as to whether the principal is dead or alive.

5. Revocation. This power of attorney may be revoked, suspended or terminated by the principal at any time the principal is not disabled or incapacitated, as defined in Article 2. above. Written notice thereof shall be sent to any designated and acting attorney-in-fact or successor attorneys-in-fact. In addition, if this power of attorney has been recorded, the written instrument of revocation shall be recorded in the office of the Recorder/Auditor of any county in which this power of attorney is recorded.

6. Termination.

A. By Guardian of Estate. 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 as to the powers specified in Article 7. The appointment of a guardian of the person vests in the guardian, with court approval, the power to revoke, suspend or terminate this power of attorney as to the powers specified in Article 8.

B. By Death of Principal. The death of the principal shall be deemed to revoke this power of attorney upon actual knowledge or actual notice being received by the attorney-in-fact.

7. 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:

A. Make deposits to, and payments from, to open and close, and to make

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

B. Exercise all rights of the principal with respect to corporate securities, [including stocks, bonds (including government bonds), shares of mutual funds or other securities], including, but not limited to, the right to sell, grant security interests in, and to buy the same or different securities; to establish, utilize, and terminate brokerage accounts; to vote at all meetings of security holders, regular or special; to make such payments as the attorney-in-fact deems necessary, appropriate, incidental or convenient to the owning and holding of such securities; to receive, retain, expend for the principal's benefit, invest, and reinvest or make such disposition as the attorney-in-fact shall deem appropriate, all additional securities, cash, or property (including the proceeds from the sales of securities) to which the principal may be or become entitled by reason of ownership of any securities; to endorse any stock certificate, stock powers, affidavits of domicile or other documents necessary to effect the transfer of such property or interest; and to take possession of any stock certificate, bond, or other security or register same in the name of any stock broker, stock brokerage account or mutual fund account, or in the name of the principal.

C. Purchase, receive, take possession of, lease, assign, sell, convey, exchange, release or otherwise transfer or encumber any real or personal property of the principal, for any price or sum and upon such terms and conditions as the attorney-in-fact may deem proper.

D. 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.

E. Handle all my tax matters including but not limited to those before the Internal Revenue Service and the taxing authority of any state of which I am a resident, whether such residence is my domicile or otherwise, and of any state which has asserted a

claim for tax. This authority shall include the authority to submit an Internal Revenue Service Form 2848 with a statement attached to it indicating the validity of this power of attorney. My attorney-in-fact shall have authority to 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, the state in which I reside, 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; represent the principal with respect to audits, appeals, and lawsuits related to any income or gift tax return filed on behalf of the principal, and pay any assessments for interest or penalties levied against the principal in connection with such tax returns; and delegate authority or substitute another representative with respect to all matters described in this Article.

F. Make transfers of the principal's property, both real and personal, to any trust created by the principal of which the principal is the primary beneficiary during the principal's life, and withdraw assets therefrom, and make transfers to any trust created by the attorney-in-fact for the benefit of the principal alone which does not name dispositive provisions which are different from those that would have governed the property had it not been transferred to the trust.

G. Contract for and pay for all goods and services deemed necessary by the attorney-in-fact to provide for the principal's support, maintenance, health and education in accordance to her accustomed standard of living.

H. Make transfers of the principal's property to the principal's spouse, even if such spouse is the attorney-in-fact, for the purpose of qualifying the principal for governmental medical assistance to the full extent provided by law, or for the purpose of preserving for the principal's spouse the maximum amount of property allowed under applicable law if an

application has been made for governmental medical assistance for the principal. Any transfers made pursuant to this Article shall be deemed not to be a breach of fiduciary duty by the attorney-in-fact.

I. Make gifts, whether outright or in trust, to the relatives of the principal and to the spouses of any such relatives, even if such relative or spouse of a relative is the attorney-in-fact, in accordance with: 1) any pattern of making gifts to such persons which the principal has established; 2) a comprehensive plan of reducing any estate taxes that may apply to the principal's estate upon the death of the principal; or 3) a plan for protecting the principal's assets from having to be spent down prior to qualifying for Medicaid, or from being subject to a Medicaid lien for the cost of long term care provided under Medicaid, if it appears Medicaid assistance may become necessary. Any such gifts may be 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, PROVIDED HOWEVER, that before making any such gifts, my attorney-in-fact shall consult with an estate planning/elder law attorney as to advisability of making any such gifts after taking into consideration the then existing circumstances of the principal (including the health of the principal), the total size of the principal's estate, the probability of the principal ever needing to receive Medicaid long term care assistance, and if Medicaid assistance may become necessary, the effect of the then current Medicaid law on any such gifts, including potential ineligibility of the principal for Medicaid assistance for long term care for a specific time period, if gifts are made during the applicable "look-back period."

J. Amend or revoke any community property agreement, or agreement as to status of property, entered into by the principal and the principal's spouse, in the event the principal is married or becomes married.

K. Pay, settle, compromise or otherwise discharge any and all claims of liability or indebtedness against the principal; and participate in any legal action in the name of the principal or otherwise.

L. Operate any business or farm property in such manner as my attorney-in-

fact shall think fit, including the right to exercise with respect to the management and disposition thereof all of my rights and powers, including the authority to broaden, limit or change the scope or nature of the business or farm property.

M. Sell or redeem U.S. government treasury securities and/or savings bonds.

N. Exercise or perform any act, power, duty, right or obligation whatsoever that the principal now has, or may subsequently acquire the legal right, power or capacity to exercise or perform, in connection with, arising from or relating to any person, item, transaction, business, real or personal property, tangible or intangible thing, or any matter whatsoever.

O. Enter into, contribute capital to, and exercise all other rights of an owner in family partnerships, limited liability companies, businesses or other entities for the management of businesses, investment properties, or other assets.

P. Manage any individual retirement account (IRA) or any qualified or non-qualified retirement account, pension plan or other retirement benefit. This shall include authority to manage the investments; change investment managers; transfer accounts to different brokerage firms, mutual funds or other retirement account providers; elect lump sum or other distributions; direct rollovers to IRAs or plan-to-plan transfers; make necessary elections and required mandatory distributions under Internal Revenue Code Section 401(1)(9); make other withdrawals as needed; and update beneficiary designations to be consistent with the principal's estate plan.

8. Health Care Decisions. The attorney-in-fact shall have the power and authority to make health care decisions and provide informed consent for the principal to the same extent that the principal could make such decisions if the principal had the capacity to do so, including, but not limited to, the following:

A. To consent, refuse or withdraw consent to any and all types of medical care, treatment, surgical procedures, diagnostic procedures, medication and the use of mechanical or other artificial means or procedures that affect any bodily function, including but not limited to, cardiopulmonary resuscitation, defibrillation, intubation, the insertion of a nasogastric tube, intravenous nutrition and hydration, and execute all necessary documentation and releases related thereto. It is the intent of the principal that this Power of Attorney be interpreted

to grant to the attorney-in-fact the broadest scope of power to make health care decisions and refuse treatment permitted under the laws of the State of Washington.

B. To authorize the admission to or discharge from (even if against medical advice) any hospital, nursing home, hospice center, residential care, assisted living or similar facility or service;

C. To contract on behalf of the principal for any health care related service or facility;

D. To hire and fire medical, social service and other support personnel responsible for the care of the principal;

E. To give the attorney-in-fact first priority in visitation should the principal be a patient in any hospital, health care facility, hospice or institution and should the principal be unable to express a preference because of the principal's illness or disability;

F. To make arrangements for the treatment of any terminal illness under the auspices of a hospice, should the principal qualify for such care;

G. To authorize any medical procedures intended to relieve pain, even though such use may lead to physical damage, addiction or hasten the moment of, but not intentionally cause, the death of the principal;

H. To take possession of all personal property belonging to the principal that may be recovered from or about the person of the principal at the time of the principal's illness or disability;

I. To take any other action necessary to do what is authorized herein, including but not limited to, granting any waiver or release from liability required by any hospital, physician or other health care provider; signing any documents relating to refusals of treatment or the leaving of a facility against medical advice, and pursuing any legal action in the name of the principal and at the expense of the principal's estate to force compliance with the principal's wishes;

J. To request, review and receive any information, verbal or written, regarding the principal's physical or mental health, including but not limited to, medical and hospital records, charts and evaluations, and to execute, on the principal's behalf, any releases,

authorizations, or other documents that may be required in order to obtain the above information; also to consent to the disclosure of the above information; and to serve as the principal's personal representative for all purposes of the Health Insurance Portability and Accountability Act of 1996 (Pub. L. 104-191, 45 C.F.R. Section 160-164), and

K. To exercise and execute, on the principal's behalf, documents titled or purporting to be a "Refusal to Permit Treatment" and "Leaving Hospital Against Medical Advice", and any necessary waiver or release from liability required by a hospital, health care facility or physician.

9. Intent to Obviate Need for Guardianship. It is the principal's intent that the power given to the attorney-in-fact designated herein be interpreted to be so broad as to obviate the need for the appointment of a guardian for the person or estate of the principal. If the appointment of a guardian or limited guardian of the person or estate of the principal is sought, however, the principal nominates the then acting attorney-in-fact designated above, if any, as the principal's guardian or limited guardian, or if no one is then acting as attorney-in-fact, nominates the persons designated above as attorney-in-fact and successor attorneys-in-fact as guardian or limited guardian, in the same order of priority.

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

11. Reliance. All persons dealing with the attorney-in-fact shall be entitled to rely upon this power of attorney so long as they have no actual knowledge nor actual notice of any revocation, suspension or termination of this power of attorney by death or otherwise. Any action taken pursuant to this power of attorney, unless otherwise invalid or unenforceable, shall be binding on the principal and on the principal's successors in interest.

12. 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.

13. Reliance on Photocopy Hereof. Third parties shall be entitled to rely upon a photocopy of the signed original hereof, as opposed to a certified copy of the same.

14. Severability. If any part of any provision of this instrument shall be invalid or unenforceable under applicable law, such part shall be ineffective to the extent of such invalidity

only, without in any way affecting the remaining parts of such provision or the remaining provisions of this instrument.

15. Restrictions on Powers. Notwithstanding any other provision herein to the contrary, any right or power exercisable by my attorney-in-fact, which would otherwise constitute a general power of appointment in my attorney-in-fact under § 2041 or § 2514 of the Internal Revenue Code of 1986, as amended, may only be exercised by my attorney-in-fact in my attorney-in-fact's favor for the purpose of providing for my attorney-in-fact's health, education, support or maintenance.

16. Compensation. My attorney-in-fact shall be entitled to pay himself or herself a reasonable compensation for services rendered as attorney-in-fact under this General Durable Power of Attorney, considering all circumstances including the time, effort, skill and responsibility involved in the performance of services by the attorney-in-fact.

DATED this 26 day of September, 2008.

Darrela J. Ziegler
DARRELA J. ZIEGLER

STATE OF WASHINGTON)
 : ss.
COUNTY OF CLARK)

On this day personally appeared before me DARRELA J. ZIEGLER, to me known to be the individual described in and who executed the within and foregoing General Durable Power of Attorney, and acknowledged to me that she signed the same as her free and voluntary act and deed for the uses and purposes therein mentioned.

GIVEN UNDER MY HAND AND OFFICIAL SEAL this 26 day of September, 2008.

SAM B. GUNN
NOTARY PUBLIC
STATE OF WASHINGTON
COMMISSION EXPIRES
MARCH 5, 2012

S B Gunn
SAM B GUNN
NOTARY PUBLIC in and for the State of Washington
My Commission Expires: 3-5-12