

## DURABLE GENERAL POWER OF ATTORNEY

I, **ROBERTA A. STRAUSBAUGH**, do hereby make, constitute and appoint my daughter **JULIE A. SINGER**, of Salem, Oregon my agent and attorney in fact (hereinafter called "agent"), with power and authority:

1. **SUPPORT**. To make expenditures for my care, maintenance, support and general welfare, and to distribute such sums as are necessary for the care, maintenance, education and support of members of my immediate family who are or become dependent upon me for support.

2. **MANAGEMENT**. To take possession of, manage, administer, operate, maintain, improve and control all my property, real and personal; to insure and keep the same insured; and to pay any and all taxes, charges and assessments that may be levied or imposed upon any thereof.

3. **COLLECTIONS**. To collect and receive any money, property, debts or claims whatsoever, now or hereafter due, owing and payable or belonging to me; and to forgive debts; and to give receipts, acquittances or other sufficient discharges for any of the same.

4. **FINANCIAL INSTITUTIONS**. Enter into any transaction with and contract for any services rendered by a financial institution, including continuing, modifying, or terminating existing accounts; opening new accounts; drawing, endorsing, or depositing checks, drafts, and other negotiable instruments including those drawn on the Treasury of the United States, the State of Oregon or any other state or governmental entity, and to accept drafts; acquiring and transferring certificates of deposit; withdrawing funds deposited in my name alone or in my name and the name of any other person or persons; and providing or receiving financial statements. "Financial institutions" means banks, trust companies, savings banks, commercial banks, savings and loan associations, credit unions, loan companies, thrift institutions, mutual fund companies, investment advisors, brokerage firms, and other similar institutions.

5. **INVESTMENTS**. To retain any property in the hands of the agent in the form in which it was received; and to make investments and changes of investments in such securities, including common and preferred stocks of corporations or other property, real or personal, as my agent may deem prudent.

6. **DEBTS**. To pay my debts and other obligations.

7. **LITIGATION**. To sue upon, defend, compromise, submit to arbitration or adjust any controversies in which I may be interested; and to act in my name in any complaints, proceedings or suits with all the powers I would possess if personally present and under no legal disability.

8. **ACQUISITION**. To bargain for, buy and deal in property and goods of every description.

9. **DISPOSITION**. To sell, convey, grant, exchange, transfer, option, convert, mortgage, pledge, consign, lease and otherwise dispose of any of my property, whether real or personal.

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10. **BORROWING.** To advance or loan the agent's own funds on my behalf; and to borrow any sums of money on such terms and at such rate of interest as my agent may deem proper and to give security for the repayment of the same.

11. **INSURANCE AND ANNUITY CONTRACTS.** To purchase, maintain, modify, renew, convert, exchange, borrow against, surrender, cancel, make claim to and collect or select payment options, and deal with all types of insurance or annuity contracts, public and private, including Medicare, Medicaid, Social Security, Workers' Compensation, long-term care, Medicare supplement, and life insurance.

12. **AGREEMENTS.** To make and deliver any deeds, conveyances, contracts, covenants and other instruments, undertakings or agreements, either orally or in writing, which my agent may deem proper.

13. **VOTING.** To appear and vote for me in person or by proxy at any corporate or other meeting.

14. **SAFE DEPOSIT BOX.** To have access to any safe deposit box which has been rented in my name or in the name of myself and any other person or persons.

15. **WITHDRAWAL OF FUNDS.** To withdraw any monies deposited with any bank, mutual savings bank, credit union, savings and loan association, mutual fund, money market account, investment advisor or broker in my name, or in the name of myself and any other person or persons and generally to do any business with any such financial institution or agency on my behalf.

16. **TAXES AND ASSESSMENTS.** 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 Oregon 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.

17. **GOVERNMENT BENEFITS.** To do and perform any act necessary or desirable in order for me or my spouse 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 the purposes expressed under this paragraph.

18. **TREASURY BONDS.** To purchase U.S. Treasury Bonds or other instruments



redeemable at par in payment of federal estate taxes.

19. **ADDITIONS TO TRUST.** To add any or all of my assets to a trust created by me alone or in conjunction with one or more other persons and already in existence at the time of the creation of this power if the trust provides that the income and principal shall be paid to me or applied for my benefit during my lifetime.

20. **BUSINESS INTERESTS.** To continue as a going concern any business interest owned by me, either individually or as a co-partner.

21. **RETIREMENT ACCOUNTS.** To act on my behalf in dealing with my pension and retirement plans, including the power to make IRA contributions, IRA roll overs, voluntary contributions, borrow from any retirement plan, elect or select pay out options, and take any other steps which I might take on my own behalf with regard to my retirement and/or IRA/pension plans.

22. **MAIL.** To redirect my mail.

23. **CUSTODY OF PAPERS.** To take custody of my Will, deeds, life insurance policies, contracts, securities, or other important papers.

24. **GIFTS.** To make gifts outright or in trust to or for the benefit of the natural objects of my bounty and charitable organizations, in such amounts, at such times, and upon such terms as my attorney deems appropriate, provided that my attorney may make only such gifts as are consistent with my income and wealth and as I might have been expected to make.

25. **DISCLAIMER.** To renounce and disclaim any property or interest in property or powers to which I may become entitled, and to file any such disclaimer with appropriate courts or persons, and to consider my estate planning and the reduction of estate taxes in exercising such powers.

26. **ALTERNATE.** In the event that my daughter **JULIE** is unable or unwilling to act for me, I name my granddaughter **TAMMY LEE HARDT**, of Springfield, Oregon as successor agent and attorney-in-fact, with the power and authority provided in this instrument.

27. **SUBSTITUTION AND DELEGATION.** To appoint and substitute for my said agent any agents, nominees or attorneys to exercise any or all of the powers herein and to revoke their authority at pleasure.

28. **APPOINTMENT OF GUARDIAN OR CONSERVATOR.** In the event it becomes necessary to appoint a guardian, limited guardian or conservator of my person or estate, I request that my attorney-in-fact herein named be appointed.

**GENERAL AUTHORITY.** I authorize my agent for me in my name generally to do and perform all and every act and thing necessary or desirable to conduct, manage and control all my business and my property, wheresoever situate, and whether now owned or hereafter acquired, as my agent may deem for my best interests and to execute and acknowledge any and all instruments necessary or proper to carry out the foregoing powers, hereby releasing all third persons from



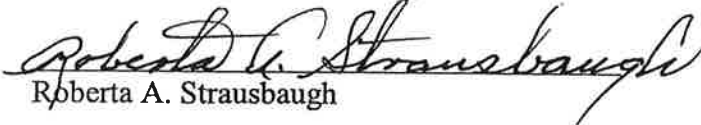
responsibility for my agent's acts and omissions and I empower my agent to indemnify all such persons against loss, expense and liability.

**THIRD PARTY RELIANCE.** Third persons may conclusively rely upon the continued validity of this Power of Attorney until receiving actual knowledge of its revocation. Third persons may conclusively rely on a copy of this instrument in its entirety or to any portion thereof certified as such by my agent.

**DURABILITY.** These powers of attorney shall be exercisable by my agent on my behalf notwithstanding that I may become legally disabled or incompetent.

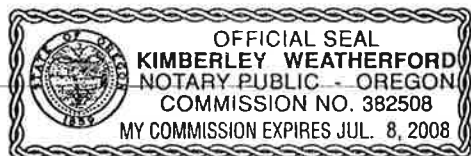
**GOVERNING LAW.** All questions pertaining to validity, interpretation and administration of this power shall be determined in accordance with the laws of Oregon.

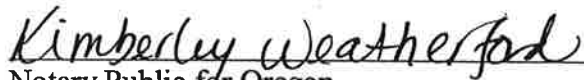
IN WITNESS WHEREOF, I have hereunto set my hand this 28<sup>th</sup> day of July, 2005.

  
Roberta A. Strausbaugh

STATE OF OREGON            )  
                                          ) ss.:  
County of Marion            )

On this 28<sup>th</sup> day of July, 2005, personally appeared **ROBERTA A. STRAUSBAUGH** and acknowledged the foregoing instrument to be her voluntary act and deed.



  
Notary Public for Oregon  
My Commission Expires: July 8, 2008