

GENERAL DURABLE POWER OF ATTORNEY

I, Barbara L. Wardell, (the "Principal"), designate Janet Bailey-Gober as my Attorney-in-Fact ("Agent"). The powers of my Agent include, but are not limited to, the following powers all of which shall be exercised only in a fiduciary capacity for my benefit:

To act for me in any manner affecting my property as if I were personally present. This shall include any real or personal property, any tangible or intangible property and any property I now own or later acquire. Anything done by my Agent by virtue of this grant of power shall bind me and my successors.

To execute, deliver, and acknowledge any written instruments for me. This includes agreements, deeds, notes, and other evidences of indebtedness, mortgages, trust deeds, pledges, security agreements, releases, satisfactions, receipts, and assignments.

To open, deposit into, withdraw from, and close any type of account at any bank or similar financial institution. My Agent may execute and deliver checks, drafts, and orders upon those accounts and endorse all such instruments payable to me. My Agent may receive either cash for the same or deposit the same in any account.

To have access to any safe deposit box rented in my name, to open new safe deposit boxes, to remove any of the contents of any safe deposit box, to add to the contents of any safe deposit box, and to close out any safe deposit box.

To invest and reinvest my property for me as my Agent deems appropriate. This includes investment in the stock of any corporation, bonds, notes, and other securities. My Agent may exercise all of the rights of ownership of those securities. This includes the rights to transfer or exchange those securities, to receive interest and dividends, to vote at any shareholder's meeting, to otherwise act as my proxy or representative in respect of any such security with full power to substitute one or more persons as my proxy or proxies, to exercise stock right privileges, and to open brokerage accounts (on cash or on margin).

To acquire and transfer any property of mine, including my residence and the right to purchase, receive options to purchase, sell, grant options to sell, exchange, grant or receive mortgages, trust deeds, and other security interests, and to lease and sublease.

To demand payment, compromise, take all lawful means to collect and recover, accept payment and grant discharges for all monies or other property belonging to me. This includes the right to file any claim and to file any legal or equitable proceeding to recover secured and unsecured notes, interest, dividends, government benefits, insurance proceeds, employee benefit plan proceeds, and bequests and inheritances. This shall include the power to receive, endorse,

ck
15- oc

and collect the proceeds of any check payable to me and drawn upon the Treasury of the United States, the State of Oregon, or any other person.

To represent me in all tax matters. To prepare, sign, and file federal, state, or local income, gift, or other tax returns of all kinds, FICA returns, payroll tax returns, claims for refunds, requests for extensions of time, ruling requests, petitions to the Tax Court or other courts regarding tax matters, and any and all other tax-related documents, including, without limitation, receipts, offers, waivers, consents (including, but not limited to, consents and agreements under Internal Revenue Code Section 2032A, or any successor section thereto), closing agreements, and any power of attorney form required by the Internal Revenue Service, the Oregon Department of Revenue, or other taxing authority with respect to any tax period; to pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service, the Oregon Department of Revenue, or other taxing authorities; to exercise any elections I may have under federal, state, or local tax law; and generally to represent me in all tax matters and proceedings of all kinds and for all periods before all offices and officers of the Internal Revenue Service, the Oregon Department of Revenue, and any other taxing authority.

To continue or participate in the continued operation of any business in which I have an interest including, but not limited to, any partnership (limited or general), corporation, or sole proprietorship. My Agent may pay salaries, enter into buy-sell or similar agreements, and discontinue, sell, or liquidate that business interest at any time and on such terms as my Agent deems advisable.

To take all action necessary to manage any property interest of mine. This includes the powers to maintain, repair, improve, alter, lease, collect rentals, insure, and collect insurance proceeds. Further, my Agent may borrow money as my Agent deems advisable for the purpose of managing my property.

To prosecute, defend and settle any legal proceeding to which I am now or later become a party; employ and pay attorneys, investment counsel, accountants, and other persons as my Agent deems advisable; and pay any of my legally enforceable debts.

Any third party may rely upon the representations of my Agent as to all matters relating to any power granted hereby to my Agent. No person who acts in reliance upon the authority granted hereby to my Agent, or upon any representation as to the continued existence of that authority by my Agent, shall incur any liability to me or my successors as a result of permitting my Agent to exercise any power granted hereby.

The authority and power granted hereby to my Agent shall not be affected by my later legal disability or incapacity. Further, the authority and power granted hereby to my Agent shall continue as long as my Agent acts in good faith without actual knowledge of my death.

