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Anacortes, WA 98221  
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<b>Document Title(s):</b>  <b>Power of Attorney</b>
<b>Reference Number(s) of Documents assigned or released:</b> <b>(on page <u>n/a</u> of document(s))</b>  <b>n/a</b>
<b>Grantor(s):</b>  <b>Nancy L. Wilson, an unmarried person as her separate property</b>
<b>Additional Names on page      of document.</b>
<b>Grantee(s):</b>  <b>Becky L. Sandberg</b>
<b>Additional Names on page      of document.</b>
<b>Abbreviated Legal Description:</b>  <b>Unit 102E, Mountain View Condominium, Phase 2</b>
<b>Additional legal is on page      of document.</b>
<b>Tax Parcel Number(s):</b>  <b>4662-000-102-0000/P107819</b>

**DURABLE GENERAL POWER OF ATTORNEY****OF****NANCY L. WILSON**

1. Designation. I, NANCY L. WILSON, as principal (the "Principal"), of Tacoma, Pierce County, Washington, do hereby appoint RICHARD A. WILSON, as my true and lawful attorney-in-fact.

2. Authorization and Powers. The attorney-in-fact, as fiduciary, shall have all powers of absolute ownership of all assets and liabilities of the principal of every kind and character, whether located within or without the State of Washington, including but not limited to the power to convey or encumber any real property owned by the principal, and is authorized to do and perform all acts in the principal's place and stead as fully as the principal might do and perform such acts as principal. Specifically included within this general authority, and not by way of limitation, shall be the power and authority:

2.1 Gifts. Subject to paragraph 3, to make gifts outright, in trust or to a custodian, on the Principal's behalf to the Principal's spouse or to any of the Principal's lineal descendants, not in excess of the annual exclusion provided by Section 2503(b) of the Internal Revenue Code of 1986, as amended from time to time (the "Code"); and to make gifts consistent with the Principal's previous gifting activity. This power shall include the power to make such gifts to, or from, any account, guardianship estate, custodianship or trust estate from which, or to which, the Principal could make such gifts, and the power to cause the custodian, guardian or trustee to do so, or accept such. If the property however, is subject to trust, then this power may only be exercised in a manner whereby the trustee distributes the property to the Principal so that the Principal (or the Principal's legal guardian or attorney-in-fact) may independently use such property for such gifting purposes.

2.2 Disclaimers. Releases and Exercise of Powers of Appointment. To disclaim pursuant to Chapter 1986 of the Revised Code of Washington or otherwise, all or any assets, property or interest to which the Principal might otherwise be entitled as a beneficiary (as that term is defined in RCW 11.86.011 or otherwise), the power pursuant to RCW 11.95 (or otherwise) to release in whole or part any power of appointment the Principal may possess, and the power to exercise any general power of appointment the Principal possesses in favor of the Principal or the Principal's estate.

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2.3 Sever Joint Tenancies. To sever any joint tenancy with right of survivorship where all of the other tenants are either the Principal's spouse, the Principal's issue or the Principal's ancestors, or any of them, thereby creating a tenancy-in-common with respect to the Principal.

2.4 Community Property Agreements. To agree with the Principal's spouse to the partial or total revocation or termination of any community property agreement or property status agreement.

2.5 Funding Revocable Trust. To complete the funding of any of the Principal's revocable (living) trusts which have been established by the Principal either alone or in conjunction with the Principal's spouse, by executing any and all documents, including without limitation, change of beneficiary designations and ownership forms on any and all IRAs, annuities, retirement plans, profit sharing plans, life insurance policies and other accounts; stock powers, assignments, bills of sale, deeds, endorsements and the like; as may be required to carry out the Principal's purposes as set forth in such revocable trust(s). Notwithstanding the foregoing, this paragraph 2.6 shall only apply with respect to a trust if the Principal then has the power (whether or not the Principal can effectively exercise it because of disability or otherwise) to amend, modify or revoke such trust with respect to property attributable to the Principal.

3. Ascertainable Standard. Notwithstanding any provision of this power of attorney or of applicable law seemingly to the contrary, any right or power exercisable by the attorney-in-fact, which would otherwise constitute a general power of appointment in the attorney-in-fact under Sections 2041 or 2514 of the Internal Revenue Code, may only be exercised by the attorney-in-fact in his or her favor for the purpose of providing for the attorney-in-fact's health, education, support or maintenance.

4. Accounting. The attorney-in-fact shall keep a reasonable record of actions taken on the Principal's behalf and shall be reimbursed for all costs and expenses reasonably incurred. In addition, the attorney-in-fact shall be entitled to receive at least annually, without court approval, reasonable compensation for services performed on the Principal's behalf. The attorney-in-fact may waive this right to compensation from time to time.

5. Guardian. If it becomes necessary to appoint a guardian of the Principal's person or estate, the Principal hereby nominates RICHARD A. WILSON to serve in that capacity.

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6. Effectiveness. This power of attorney shall become effective upon execution and receipt by the attorney-in-fact of a signed copy of this document.

7. Durable Nature. All acts done by the attorney-in-fact during any period of the Principal's disability, incapacity or uncertainty as to whether the Principal is dead or alive shall have the same effect and inure to the Principal's benefit and bind the Principal or the Principal's guardians, heirs, beneficiaries, and personal representatives as if the Principal were alive, competent and not disabled. This power of attorney shall not be affected by the disability of the Principal.

8. Successor. If for any reason RICHARD A. WILSON declines, fails, resigns or for any reason cannot serve as attorney-in-fact, the Principal hereby appoints BECKY L. SANDBERG to be the Principal's attorney-in-fact hereunder, with all of the rights and powers of the original attorney-in-fact and with full power of substitution in the premises. If for any reason BECKY L. SANDBERG declines, fails, resigns or for any reason cannot serve as attorney-in-fact, the Principal hereby appoints VICKI L. WESTBERG to be the Principal's attorney-in-fact hereunder, with all of the rights and powers of the original attorney-in-fact and with full power of substitution in the premises.

9. Indemnity. The Principal and the Principal's estate shall hold harmless and indemnify the attorney-in-fact from all liability for acts (or omissions) done in good faith and not in fraud of the Principal, provided, however, this indemnity shall not extend to acts or omissions constituting gross negligence or intentional wrongdoing.

10. Reliance. Any person acting without negligence and in good faith in reasonable reliance on this power of attorney shall not incur any liability thereby. Any action taken, unless otherwise invalid or unenforceable, shall be binding on the heirs, beneficiaries and personal representatives of the Principal.

11. Governing Law. This power of attorney shall be governed, construed and interpreted in accordance with the internal laws of the State of Washington, without regard to choice of law or conflicts of law principles.

IN WITNESS WHEREOF, I have hereunto set my hand in the State

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**PRINCIPAL**

Address: 209-180 th St East  
Sparrow, Wn. 98387

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