

Recording requested by:)
Donald and Brenda Middaugh)
1036 Dresslerville Road)
Gardnerville, NV 89460)



KAREN ELLISON, RECORDER

When recorded mail to:)
Donald and Brenda Middaugh)
1036 Dresslerville Road)
Gardnerville, NV 89460)

**NEVADA STATUTORY POWER OF ATTORNEY
NRS 162A.620**

WARNING TO PERSON EXECUTING THIS DOCUMENT

THIS IS AN IMPORTANT LEGAL DOCUMENT. IT CREATES A DURABLE POWER OF ATTORNEY FOR FINANCIAL MATTERS (HEREINAFTER REFERRED TO AS "Power of Attorney"). BEFORE EXECUTING THIS DOCUMENT, YOU SHOULD KNOW THESE IMPORTANT FACTS:

1. THIS DOCUMENT GIVES THE PERSON YOU DESIGNATE AS YOUR AGENT THE POWER TO MAKE DECISIONS CONCERNING YOUR PROPERTY FOR YOU. YOUR AGENT WILL BE ABLE TO MAKE DECISIONS AND ACT WITH RESPECT TO YOUR PROPERTY (INCLUDING YOUR MONEY) WHETHER OR NOT YOU ARE ABLE TO ACT FOR YOURSELF.
2. THIS POWER OF ATTORNEY BECOMES EFFECTIVE IMMEDIATELY UNLESS YOU STATE OTHERWISE IN THE SPECIAL INSTRUCTIONS.
3. THIS POWER OF ATTORNEY DOES NOT AUTHORIZE THE AGENT TO MAKE HEALTH CARE DECISIONS FOR YOU.
4. THE PERSON YOU DESIGNATE IN THIS DOCUMENT HAS A DUTY TO ACT CONSISTENT WITH YOUR DESIRES AS STATED IN THIS DOCUMENT OR

OTHERWISE MADE KNOWN OR, IF YOUR DESIRES ARE UNKNOWN, TO ACT IN YOUR BEST INTERESTS.

5. YOU SHOULD SELECT SOMEONE YOU TRUST TO SERVE AS YOUR AGENT. UNLESS YOU SPECIFY OTHERWISE, GENERALLY, THE AGENT'S AUTHORITY WILL CONTINUE UNTIL YOU DIE OR REVOKE THIS POWER OF ATTORNEY OR THE AGENT RESIGNS OR IS UNABLE TO ACT FOR YOU.
6. YOUR AGENT IS ENTITLED TO REASONABLE COMPENSATION UNLESS YOU STATE OTHERWISE IN THE SPECIAL INSTRUCTIONS.
7. THIS FORM PROVIDES FOR DESIGNATION OF ONE AGENT. IF YOU WISH TO NAME MORE THAN ONE AGENT, YOU MAY NAME A CO-AGENT IN THE SPECIAL INSTRUCTIONS. CO-AGENTS ARE NOT REQUIRED TO ACT TOGETHER UNLESS YOU INCLUDE THAT REQUIREMENT IN THE SPECIAL INSTRUCTIONS.
8. IF YOUR AGENT IS UNABLE OR UNWILLING TO ACT FOR YOU, YOUR POWER OF ATTORNEY WILL END UNLESS YOU HAVE NAMED A SUCCESSOR AGENT. YOU MAY ALSO NAME A SECOND SUCCESSOR AGENT.
9. YOU HAVE THE RIGHT TO REVOKE THE AUTHORITY GRANTED TO THE PERSON DESIGNATED IN THIS DOCUMENT.
10. THIS DOCUMENT REVOKES ANY PRIOR DURABLE POWER OF ATTORNEY EXCEPT AS SPECIFICALLY PROVIDED OTHERWISE BY LAW OR IN THE DOCUMENT GRANTING THE PRIOR POWER OF ATTORNEY.
11. IF THERE IS ANYTHING IN THIS DOCUMENT THAT YOU DO NOT UNDERSTAND, YOU SHOULD ASK AN ATTORNEY TO EXPLAIN IT TO YOU.

Section 1. Designation of Agent

I, BRENDA KAE MIDDGAUGH, do hereby designate and appoint the below-named agent as my agent to make decisions for me and in my name, place, and stead and for my use and benefit and to exercise the powers as authorized in this document:

DONALD RAY MIDDGAUGH (Husband)
Address: 1036 Dresslerville Road, Gardnerville, NV 89460
Phone number: 775-350-0317

Section 2. Designation of Alternate Agent

If my agent is unable or unwilling to act for me, then I designate the below-named alternate agent to serve as my agent as authorized in this document. All references to "my agent" refer to an alternate agent only after the immediate predecessor has failed or ceased to act:
(You are not required to designate any alternate agent but you may do so. Any alternate agent you designate will be able to make the same decisions as the agent designated in Section 1 in the event that he or she is unable or unwilling to act as your agent. Also, if the agent designated in Section 1 is your spouse, his or her designation as your agent is automatically revoked by law if your marriage is dissolved.)

1. First Alternate Agent:

DONALD RAY MIDDGAUGH JR.
Address: 1484 Mary Jo Drive, Gardnerville, NV 89460
Phone Number: 775-781-4974

2. Second Alternate Agent:

REBECCA MARIE MIDDGAUGH
Address: 1265 Redwood Circle, Gardnerville, NV 89460
Phone Number: 775-781-7351

Section 3. Durability and Effective Date

By this document, I hereby create my Power of Attorney by appointing the person designated above (including each alternate named herein) as my agent to make financial decisions for me.

DURABLE—This Power of Attorney shall not be affected by my subsequent incompetence, disability, or other incapacity.

EFFECTIVE IMMEDIATELY—This Power of Attorney will exist indefinitely from the date I execute this document.

SPRINGING POWER—It is my intention and direction that my designated agent, and any person or entity that my designated agent may transact business with on my behalf, may rely on (1) an acknowledged written medical opinion issued by at least two licensed medical doctors stating that I am disabled or incapacitated and incapable of managing my affairs by reason of acts, physical or mental illness, progressive or intermittent physical or mental deterioration, or similar cause, and that said medical opinion shall establish whether or not I am under a disability for the purpose of establishing the authority of my designated agent to act in accordance with this Power of Attorney or (2) a court order holding me to be legally incapacitated to act on my own behalf or appointing a guardian of my person. Such incapacity shall be deemed to continue until such court order, medical opinions, or circumstances become inapplicable or have been revoked or two licensed medical doctors certify that they have examined me and have concluded that I am no longer incapacitated; an agent named in this Power of Attorney may act as my personal representative pursuant to the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, as amended, and applicable regulations, to obtain a determination of incapacity.

This Power of Attorney shall continue in force until revoked by me or until my death, whichever occurs first. I understand that revocation of this Power of Attorney will not be effective as to my agent until my agent has actual knowledge of the revocation. If my agent acts in good faith and without actual knowledge of the revocation, any act so performed, unless otherwise invalid or unenforceable, binds me and my successors in interest.

Section 4. Other Powers of Attorney

This Power of Attorney is intended to, and does, revoke any prior power of attorney for financial matters I have previously executed. This Power of Attorney does not affect any power of attorney for health-care matters.

Section 5. Nomination of Guardian

If, after the execution of this Power of Attorney, incompetency proceedings are initiated for my estate, I hereby nominate my agent as the guardian of my estate, to the extent it does not conflict with any designations made by me in my Trust if my Trust exists at such time. This shall be superseded by any nomination of a guardian made in a document that I sign after the date of this Power of Attorney. If my agent fails or ceases to act as the guardian of my estate, the alternate agent(s) designated above shall serve in the order named.


On the appointment of a guardian of my estate, this Power of Attorney shall terminate, and

the agent shall deliver my assets under his or her control as directed by the guardian of my estate. If, upon request by my agent, the court allows my agent to retain specific powers, my agent shall file an accounting with the court and the guardian on a quarterly basis or such other period as the court may designate.

Section 6. Grant of General Authority

Subject to the limitations listed in this Power of Attorney, I grant my agent the general authority to do all acts that I could do with respect to the following subjects:


(CAUTION: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. INITIAL ONLY the specific authority you WANT to give your agent.)

 **REAL PROPERTY**—to deal with any interest I may have in real property and sign all documents on my behalf concerning my interest, including, but not limited to, any interest in real property I may subsequently acquire or receive. These powers include, but are not limited to, the ability to:

- demand, buy, lease, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject an interest in real property or a right incident to real property;
- sell, exchange, convey with or without covenants, representations, or warranties, quitclaim, release, surrender, retain title for security, encumber, partition, consent to partitioning, subject to an easement or covenant, subdivide, apply for zoning or other governmental permits, plat or consent to platting, develop, grant an option concerning, lease, sublease, contribute to an entity in exchange for an interest in that entity, or otherwise grant or dispose of an interest in real property or a right incident to real property;
- pledge or mortgage an interest in real property or right incident to real property as security to borrow money or pay, renew, or extend the time of payment of my debt or a debt guaranteed by me;
- release, assign, satisfy, or enforce by litigation or otherwise a mortgage, deed of trust, conditional sale contract, encumbrance, lien, or other claim to real property which exists or is asserted;
- manage or conserve an interest in real property or a right incident to real property owned or claimed to be owned by me, including: insuring against liability or casualty or other loss, obtaining or regaining possession of or protecting the interest or right by litigation or otherwise, paying, assessing, compromising, or contesting taxes or assessments or applying for and receiving refunds in connection with them and purchasing supplies, hiring assistance or labor, and

making repairs or alterations to the real property;

- use, develop, alter, replace, remove, erect, or install structures or other improvements upon real property in or incident to which I have, or claim to have, an interest or right;
- participate in a reorganization with respect to real property or an entity that owns an interest in or right incident to real property and receive, hold, and act with respect to stocks and bonds or other property received in a plan of reorganization, including: selling or otherwise disposing of them, exercising or selling an option, right of conversion, or similar right with respect to them and exercising any voting rights in person or by proxy;
- change the form of title of an interest in or right incident to real property;
- dedicate to public use, with or without consideration, easements or other real property in which I have, or claim to have, an interest;

 **TANGIBLE PERSONAL PROPERTY**—to deal with any interest I may have in tangible personal property and sign all documents on my behalf concerning my interest, including, but not limited to, any interest in tangible personal property I may subsequently acquire or receive. These powers include, but are not limited to, the ability to:

- demand, buy, receive, accept as a gift or as security for an extension of credit, or otherwise acquire or reject ownership or possession of tangible personal property or an interest in tangible personal property;
- sell, exchange, convey with or without covenants, representations, or warranties, quitclaim, release, surrender, create a security interest in, grant options concerning, lease, sublease, or otherwise dispose of tangible personal property or an interest in tangible personal property;
- grant a security interest in tangible personal property or an interest in tangible personal property as security to borrow money or pay, renew, or extend the time of payment of my debt or a debt guaranteed by me;
- release, assign, satisfy, or enforce by litigation or otherwise, a security interest, lien, or other claim on my behalf with respect to tangible personal property or an interest in tangible personal property;
- manage or conserve tangible personal property or an interest in tangible personal property on my behalf, including: insuring against liability, casualty, or other loss, obtaining or regaining possession of or protecting the property or interest, by litigation or otherwise, paying, assessing, compromising, or contesting taxes or assessments, or applying for and receiving refunds in connection with taxes or assessments, moving the property from place to place, storing the property for hire or on a gratuitous bailment and using and making repairs, alterations, or improvements to the property;
- change the form of title of an interest in tangible personal property;

[B] **STOCKS AND BONDS**—to do any act that I can do through an agent with regard to stocks and bonds, including, but not limited to: buy, sell, and exchange stocks and bonds; establish, continue, modify, or terminate an account with respect to stocks and bonds; pledge stocks and bonds as security to borrow, pay, renew, or extend the time of payment of a debt of the Principal; receive certificates and other evidences of ownership with respect to stocks and bonds; and exercise voting rights with respect to stocks and bonds in person or by proxy, enter into voting trusts, and consent to limitations on the right to vote;

[B] **COMMODITIES AND OPTIONS**—to do any act that I can do through an agent with regard to commodities and options, including, but not limited to: buy, sell, exchange, assign, settle, and exercise commodity futures contracts and call or put options on stocks or stock indexes traded on a regulated option exchange; and establish, continue, modify, and terminate an option account;

[B] **BANKS AND OTHER FINANCIAL INSTITUTIONS**—to do any act that I can do through an agent with a bank or other financial institution, including, but not limited to:


- continue, modify, and terminate an account or other banking arrangement made by me or on my behalf;
- establish, modify, and terminate an account or other banking arrangement with a bank, trust company, savings and loan association, credit union, thrift company, brokerage firm, or other financial institution selected by the agent;
- contract for services available from a financial institution, including renting a safe deposit box or space in a vault;
- withdraw, by check, order, electronic funds transfer, or otherwise, my money or property deposited with or left in the custody of a financial institution;
- receive statements of account, vouchers, notices, and similar documents from a financial institution and act with respect to them;
- enter a safe deposit box or vault and withdraw from or add to the contents;
- borrow money and pledge as security personal property of mine necessary to borrow money or pay, renew, or extend the time of payment of my debt or a debt guaranteed by me;
- make, assign, draw, endorse, discount, guarantee, and negotiate promissory notes, checks, drafts, and other negotiable or nonnegotiable paper of mine or payable to me or my order, transfer money, receive the cash or other proceeds of those transactions, and accept a draft drawn by a person upon me and pay it when due;
- receive for me and act upon a sight draft, warehouse receipt, or other document of title whether tangible or electronic, or other negotiable or nonnegotiable instrument;
- apply for, receive, and use letters of credit, credit and debit cards, electronic transaction authorizations, and traveler's checks from a financial institution and

give an indemnity or other agreement in connection with letters of credit;

- consent to an extension of the time of payment with respect to commercial paper or a financial transaction with a financial institution;

 **SAFE DEPOSIT BOXES—**

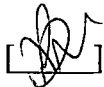
- to have access to all safe deposit boxes in my name or to which I am an authorized signatory, and its contents;
- to add to and remove the contents of all such safe deposit boxes;
- to contract with financial institutions for the maintenance and continuation of all such safe deposit boxes;
- to terminate contracts for all such safe deposit boxes;

 **OPERATION OF ENTITY OR BUSINESS—**subject to the terms of a document or an agreement governing an entity or an entity ownership interest, to take any action my agent deems necessary with any business that I may own or have an interest in by doing any act which can be done through an agent, including, but not limited to:

- operate, buy, sell, enlarge, reduce, or terminate an ownership interest;
- perform a duty or discharge a liability and exercise in person or by proxy a right, power, privilege, or option that I have, may have, or claim to have;
- enforce the terms of an ownership agreement;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose, or accept a compromise with respect to litigation to which I am a party because of an ownership interest;
- exercise in person or by proxy, or enforce by litigation or otherwise, a right, power, privilege, or option I have or claim to have as the holder of stocks and bonds;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose, or accept a compromise with respect to litigation to which I am a party concerning stocks and bonds;
- with respect to an entity or business owned solely by me: 1) continue, modify, renegotiate, extend, and terminate a contract made by me or on my behalf with respect to the entity or business before execution of this Power of Attorney; 2) determine: the location of its operation; the nature and extent of its business; the methods of manufacturing, selling, merchandising, financing, accounting, and advertising employed in its operation; the amount and types of insurance carried; and the mode of engaging, compensating, and dealing with its employees and accountants, attorneys, or other advisors; 3) change the name or form of organization under which the entity or business is operated and enter into an ownership agreement with other persons to take over all or part of the operation of the entity or business; and 4) demand and receive money due to or claimed by me or on my behalf in the operation of the entity or business and control and disburse

the money in the operation of the entity or business;

- put additional capital into an entity or business in which I have an interest;
- join in a plan of reorganization, consolidation, conversion, domestication, or merger of the entity or business;
- sell or liquidate all or part of an entity or business;
- establish the value of an entity or business under a buy-out agreement to which I am a party;
- prepare, sign, file, and deliver reports, compilations of information, returns, or other papers with respect to an entity or business and make related payments;
- pay, compromise, or contest taxes, assessments, fines, or penalties and perform any other act to protect me from illegal or unnecessary taxation, assessments, fines, or penalties with respect to an entity or business, including attempts to recover, in any manner permitted by law, money paid before or after the execution of this Power of Attorney;



INSURANCE AND ANNUITIES—to do any act that I can do through an agent with any insurance policy, including, but not limited to:

- continue, pay the premium, or make a contribution on, modify, exchange, rescind, release, or terminate a contract procured by me or on my behalf which insures or provides an annuity to either me or another person, whether or not I am a beneficiary under the contract;
- procure new, different, and additional contracts of insurance and annuities for me and my spouse, children, and other dependents, select the amount, type of insurance or annuity, and mode of payment and name one or more beneficiaries in accordance with my established estate plan and any restrictions to designate beneficiaries contained within this Power of Attorney;
- pay the premium or make a contribution on, modify, exchange, rescind, release, or terminate a contract of insurance or annuity procured by the agent;
- apply for and receive a loan secured by a contract of insurance or annuity;
- surrender and receive the cash surrender value on a contract of insurance or annuity;
- exercise an election;
- exercise investment powers available under a contract of insurance or annuity;
- change the manner of paying premiums on a contract of insurance or annuity;
- change or convert the type of insurance or annuity with respect to which I have or claim to have authority described in this section;
- apply for and procure a benefit or assistance under a statute or regulation to guarantee or pay premiums of a contract of insurance on my life;
- collect, sell, assign, hypothecate, borrow against, or pledge the interest of mine in a contract of insurance or annuity;

- select the form and timing of the payment of proceeds from a contract of insurance or annuity;
- pay, from proceeds or otherwise, compromise or contest, and apply for refunds in connection with a tax or assessment levied by a taxing authority with respect to a contract of insurance or annuity or its proceeds or liability accruing by reason of the tax or assessment;



ESTATES, TRUSTS, AND OTHER BENEFICIAL INTERESTS—(“estates, trusts, and other beneficial interests” means a trust, probate estate, escrow, custodianship, or fund from which I am, may become, or claim to be entitled to a share or payment) to do any act that I can do through an agent with regard to all matters that affect any estates, trusts, and other beneficial interests, including, but not limited to:

- accept, receive, receipt for, sell, assign, pledge, or exchange a share in or payment from the fund;
- demand or obtain money or another thing of value to which I am, may become, or claim to be entitled by reason of the fund, by litigation or otherwise;
- exercise for my benefit a presently exercisable general power of appointment held by me;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose, or accept a compromise with respect to litigation to ascertain the meaning, validity, or effect of a deed, will, declaration of trust, or other instrument or transaction affecting my interest;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose, or accept a compromise with respect to litigation to remove, substitute, or surcharge a fiduciary;
- conserve, invest, disburse, or use anything received for an authorized purpose;
- transfer my interest in real property, stocks and bonds, accounts with financial institutions or securities intermediaries, insurance, annuities, and other property to the trustee of a revocable trust created by me as settlor or grantor;



LEGAL AFFAIRS, CLAIMS, AND LITIGATION—to do any act that I can do through an agent with regard to legal affairs, claims, and litigation, including, but not limited to:

- assert and maintain before a court or administrative agency a claim, claim for relief, cause of action, counterclaim, offset, recoupment, or defense, including an action to recover property or other thing of value, recover damages sustained by me, eliminate or modify tax liability, or seek an injunction, specific performance, or other relief;
- bring an action to determine adverse claims or intervene or otherwise participate in litigation;

- seek an attachment, garnishment, order of arrest, or other preliminary, provisional, or intermediate relief and use an available procedure to effect or satisfy a judgment, order, or decree;
- make or accept a tender, offer of judgment, or admission of facts, submit a controversy on an agreed statement of facts, consent to examination, and bind me in litigation;
- submit to alternative dispute resolution, settle, and propose or accept a compromise;
- waive the issuance and service of process upon me, accept service of process, appear for me, designate persons upon which process directed to me may be served, execute and file or deliver stipulations on my behalf, verify pleadings, seek appellate review, procure and give surety and indemnity bonds, contract and pay for the preparation and printing of records and briefs, and receive, execute, and file or deliver a consent, waiver, release, confession of judgment, satisfaction of judgment, notice, agreement, or other instrument in connection with the prosecution, settlement, or defense of a claim or litigation;
- act for me with respect to bankruptcy or insolvency, whether voluntary or involuntary, concerning me or some other person, or with respect to a reorganization, receivership, or application for the appointment of a receiver or trustee which affects my interest in property or other thing of value;
- pay a judgment, award, or order against me or a settlement made in connection with a claim or litigation;
- receive money or other thing of value paid in settlement of or as proceeds of a claim or litigation;

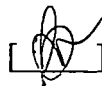


PERSONAL AND FAMILY MAINTENANCE—to make whatever expenditures are required (based on my customary standard of living) for the maintenance, education, benefit, medical care, and general advancement of me, my spouse and dependent children, and other persons that I have chosen or which I am legally required to support, any of which may include my agent, including, but not limited to:

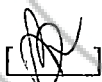
- make periodic payments of child support and other family maintenance required by a court or governmental agency or an agreement to which I am a party;
- provide normal domestic help, usual vacations and travel expenses, and funds for shelter, clothing, food, appropriate education, including postsecondary and vocational education, and other current living costs;
- pay expenses for necessary maintenance, education, benefit, medical care, and general advancement;
- act as my personal representative pursuant to the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191, as amended, and applicable regulations, in making decisions related to the past, present, or future payment for

the provision of health care consented to by me or anyone authorized under the law of this State to consent to health care on my behalf;

- continue any provision made by me for automobiles or other means of transportation, including registering, licensing, insuring, and replacing them;
- maintain credit and debit accounts for my convenience and open new accounts;
- continue payments incidental to my membership or affiliation in a religious institution, club, society, order, or other organization or to continue contributions to those organizations;
- appoint and employ any agents, servants, companions, or other persons, including nurses and other health-care professionals;
- appoint and employ accountants, attorneys, clerks, workers, and others for the management, preservation, and protection of my property and estate, at such compensation and for such length of time as my agent considers advisable;

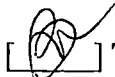
 **BENEFITS FROM GOVERNMENTAL PROGRAMS OR CIVIL OR MILITARY SERVICE**—to act on my behalf in all matters related to benefits from governmental programs or civil or military service, including, but not limited to:

- enroll in, apply for, select, reject, change, amend, or discontinue, on my behalf, a benefit or program;
- prepare, file, and maintain a claim by me for my benefit or assistance, financial or otherwise, to which I may be entitled under a statute or regulation;
- initiate, participate in, submit to alternative dispute resolution, settle, oppose, propose, or accept a compromise with respect to litigation concerning any benefit or assistance I may be entitled to receive under a statute or regulation;
- receive the financial proceeds of a claim, and conserve, invest, disburse, or use for a lawful purpose anything so received;
- execute vouchers in my name for allowances and reimbursements payable by the United States or a foreign government or by a state or subdivision of a state to me, including allowances and reimbursements for transportation and for shipment of household effects;
- take possession and order the removal and shipment of my property from a post, warehouse, depot, dock, or other place of storage or safekeeping, either governmental or private, and execute and deliver a release, voucher, receipt, bill of lading, shipping ticket, certificate, or other instrument for that purpose;


 **RETIREMENT PLANS**—to act for me and represent my interests in all matters affecting any retirement savings or pension plans I may have, including, but not limited to:

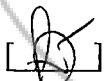
- select the form and timing of payments under a retirement plan and withdraw benefits from a plan;


- make a rollover, including a direct trustee-to-trustee rollover, of benefits from one retirement plan to another;
- establish a retirement plan in my name and name one or more beneficiaries in accordance with my established estate plan and any restrictions to designate beneficiaries contained within this Power of Attorney;
- make contributions to a retirement plan;
- exercise investment powers available under a retirement plan;
- borrow from, sell assets to, or purchase assets from a retirement plan;

] **TAXES**—to act for me in all matters that affect all my taxes and to prepare, sign, and file documents with any governmental body or agency, including, but not limited to, the authority to:

- prepare, sign, and file federal, state, local, and foreign income, gift, payroll, property, Federal Insurance Contributions Act and other tax returns, claims for refunds, requests for extension of time, petitions regarding tax matters, and any other tax-related documents, including receipts, offers, waivers, consents, including consents and agreements under section 2032A of the Internal Revenue Code, 26 U.S.C. § 2032A, as amended, closing agreements, and any power of attorney required by the Internal Revenue Service or other taxing authority with respect to a tax year upon which the statute of limitations has not run and the following 25 tax years;
- pay taxes due, collect refunds, post bonds, receive confidential information, and contest deficiencies determined by the Internal Revenue Service or other taxing authority;
- exercise any election available to me under federal, state, local, or foreign tax law;
- act for me in all tax matters for all periods before the Internal Revenue Service or other taxing authority;
- hire preparers and advisors and pay for their services;

] **CO-OWNING**—my agent may continue to co-own assets on my behalf and for my benefit and can have any funds owned by him or her mixed with my funds to the same extent that the co-owning of assets and mixing of funds existed before operation of this Power of Attorney;

] **ELECTRONIC ACCESS**—to access the contents of my cell phone, emails, and other electronic communication devices. I hereby authorize any and all electronic communication service providers to grant my agent access to my accounts and/or devices, if my agent does not have a login and/or password.

] **GENERAL AUTHORITY**—to do, execute, and perform on my behalf and for my

benefit any other act, deed, matter, or thing, that in the opinion of the agent should be done, executed, or performed in conjunction with this Power of Attorney, of every kind and nature. The enumeration of specific items, acts, rights, or powers in this Power of Attorney does not limit or restrict and is not to be construed or interpreted as limiting or restricting the general powers granted to the agent except as stated in this Power of Attorney.

ALL PRECEDING SUBJECTS

My agent is reminded of his or her duties as outlined by the applicable law (NRS 162A.010, et seq.), including, but not limited to, the duty to act in accordance with my reasonable expectations, in my best interest, in good faith, and only within the authority granted in this Power of Attorney.

Section 7. Grant of Specific Authority

My agent MAY NOT do any of the following specific acts for me UNLESS I have INITIALED the specific authority listed below and it is not otherwise prohibited by another agreement or instrument to which the authority or property is subject:

(CAUTION: Granting any of the following will give your agent the authority to take actions that could significantly reduce your property or change how your property is distributed at your death. INITIAL ONLY the specific authority you WANT to give your agent.)

Trusts—to create, amend, revoke, or terminate an inter vivos, family, living, irrevocable, or revocable trust;

Make a gift, including, but not limited to, cash gifts, always subject to the limitations of NRS 162A.610, as amended, and never to benefit the agent or a person to whom the agent owes an obligation of support:

To my spouse, children, grandchildren, great-grandchildren, other family members, and to such other persons with whom I have an established pattern of giving on special occasions, including, but not limited to, birthdays, weddings, and seasonal holidays, in the amount not exceeding \$ _____ or as my agent may decide in his or her absolute discretion, having regard to all of the circumstances, including the gifts I made while I was capable of managing my own estate, the size of my estate, and my income requirements;

To my spouse, children, grandchildren, great-grandchildren, other family members, and to such other persons with whom I have an established pattern of giving if it is appropriate to make such gifts for estate planning and/or tax purposes;

To charitable organizations with whom I have an established pattern of giving or if it is appropriate to make such gifts for estate planning and/or tax purposes, in the amount not exceeding \$ _____ or as my agent may decide in his or her absolute discretion, having regard to all of the circumstances, including the gifts I made while I was capable of managing my own estate, the size of my estate, and my income requirements;

Create or change rights of survivorship;

Create or change a beneficiary designation;

Waive the Principal's right to be a beneficiary of a joint and survivor annuity, including a survivor benefit under a retirement plan;

Exercise fiduciary powers that the Principal has authority to delegate;

Disclaim or refuse an interest in property, including a power of appointment, except to benefit the Principal or a person to whom the Principal owes an obligation of support;

Consent to the placement of the Principal in an assisted living facility as defined in NRS 422.3962;

Consent to the placement of the Principal in a facility for skilled nursing as defined in NRS 449.0039;

Consent to the placement of the Principal in a secured residential long-term care facility as defined in NRS 159.0255.

Section 8. Limitation on Agent's Authority

An agent that is not my spouse MAY NOT use my property to benefit the agent or a person to whom the agent owes an obligation of support, whether by gift, right of survivorship, beneficiary designation, disclaimer, or otherwise, unless I have included that authority in the Special Instructions.

Section 9. Authority of Principal

Except as otherwise expressly provided in this Power of Attorney, the authority of the Principal to act on her own behalf continues after executing this Power of Attorney and any decision or instruction communicated by the Principal supersedes any inconsistent decision or instruction communicated by an agent appointed pursuant to this Power of Attorney.

Section 10. Special Instructions or Other or Additional Authority Granted to Agent

Section 11. Agent’s Compensation, Expenses, and Gains

My agent shall be entitled to fair and reasonable compensation (“customary”) for the services my agent renders as my agent under this Power of Attorney.

My agent shall be reimbursed for his or her reasonable out-of-pocket costs and expenses incurred in connection with his or her duties under this Power of Attorney.

My agent shall be entitled to retain an attorney and any other professional personnel necessary to carry out his or her duties and my wishes under this Power of Attorney.

My agent is NOT allowed to personally gain from any transaction my agent may complete on my behalf if the transaction is completed in good faith and with my agent believing it is in my best interest.

Section 12. Third Party Protection

Third parties may rely upon the validity of this Power of Attorney or a copy and the representations of my agent as to all matters relating to any power granted to my agent, and no person or agency who relies upon this Power of Attorney or a copy and the representation of my agent or the authority granted by my agent shall incur any liability to me or my estate as a result of permitting my agent to exercise any power unless a third party knows or has reason to know this Power of Attorney has terminated or is invalid.

My agent is authorized and directed to commence enforcement proceedings, at my expense, against any third party who unreasonably fails to honor this valid Power of Attorney.

Section 13. Severability

If any part of any provision of this Power of Attorney is ruled invalid or unenforceable under applicable law, such part will be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts of such provisions or the remaining provisions of this Power of Attorney.

Section 14. Governing Law

This Power of Attorney shall be governed by the laws of the state of Nevada. Further, my

agent is directed to act in accordance with the laws of the state of Nevada at any time he or she may be acting on my behalf.

Section 15. Release of Information

I agree to authorize and allow full release of information, records, or other documents, including any confidential information, records, or other documents, by any governmental agency, business entity, creditor, or third party who may have information pertaining to my assets, income, or financial affairs, to my agent named herein. I hereby waive any privilege that may apply to the release of such information, records, or other documents.

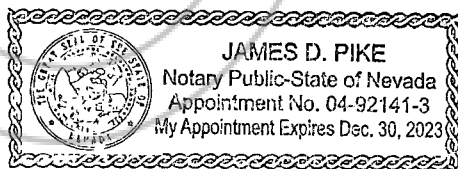
I sign my name to this Statutory Power of Attorney on this December 3, 2021, at 1624 10th Street, Suite 3, Minden, Nevada. I understand the full importance of this document and I am emotionally and mentally competent to execute it. This document constitutes an affidavit of the declarations made herein and, in compliance with NRS 53.045 (which permits unsworn declarations to serve as an affidavit without a notary), I declare under penalty of perjury that the forgoing is true and correct.


BRENDA KAE MIDDAUGH

CERTIFICATE OF ACKNOWLEDGEMENT OF NOTARY PUBLIC

STATE OF NEVADA)
): ss
COUNTY OF DOUGLAS)

On this December 3, 2021, before me, James D Pike, personally appeared BRENDA KAE MIDDAUGH, personally known to me (or proved to me on the basis of satisfactory evidence) to be the person whose name is subscribed to this instrument, and acknowledged that she executed it.




NOTARY PUBLIC

IMPORTANT INFORMATION FOR AGENT

1. **AGENT'S DUTIES**—When you accept the authority granted under this Power of Attorney, a special legal relationship is created between you and the Principal. This relationship imposes upon you legal duties that continue until you resign or the Power of Attorney is terminated or revoked. You must:
 - (a) Do what you know the Principal reasonably expects you to do with the Principal's property or, if you do not know the Principal's expectations, act in the Principal's best interest;
 - (b) Act in good faith;
 - (c) Do nothing beyond the authority granted in this Power of Attorney; and
 - (d) Disclose your identity as an agent whenever you act for the Principal by writing or printing the name of the Principal and signing your own name as "agent" in the following manner: (Principal's Name) by (Your Signature) as Agent.
2. Unless the Special Instructions in this Power of Attorney state otherwise, you must also:
 - (a) Act loyally for the Principal's benefit;
 - (b) Avoid conflicts that would impair your ability to act in the Principal's best interest;
 - (c) Act with care, competence, and diligence;
 - (d) Keep a record of all receipts, disbursements, and transactions made on behalf of the Principal;
 - (e) Cooperate with any person that has authority to make health-care decisions for the Principal to do what you know the Principal reasonably expects or, if you do not know the Principal's expectations, to act in the Principal's best interest; and
 - (f) Attempt to preserve the Principal's estate plan if you know the plan and preserving the plan is consistent with the Principal's best interest.
3. **TERMINATION OF AGENT'S AUTHORITY**—You must stop acting on behalf of the Principal if you learn of any event that terminates this Power of Attorney or your authority under this Power of Attorney. Events that terminate a power of attorney or your authority to act under a power of attorney include:
 - (a) Death of the principal;
 - (b) The principal's revocation of the power of attorney or your authority;
 - (c) The occurrence of a termination event stated in the power of attorney;
 - (d) The purpose of the power of attorney is fully accomplished; or
 - (e) If you are married to the principal, your marriage is dissolved.
4. **LIABILITY OF AGENT**—The meaning of the authority granted to you is defined in NRS 162A.200 to 162A.660, inclusive. If you violate NRS 162A.200 to 162A.660, inclusive, or act outside the authority granted in this Power of Attorney, you may be liable for any damages caused by your violation.
5. If there is anything about this document or your duties that you do not understand, you should seek legal advice.

NRS 162A.370 LIABILITY FOR REFUSAL TO ACCEPT ACKNOWLEDGED POWER OF ATTORNEY

1. Except as otherwise provided in subsection 2:
 - (a) A person shall either accept an acknowledged power of attorney, or request a certification, a translation or an opinion of counsel pursuant to NRS 162A.360, not later than 10 business days after presentation of the power of attorney for acceptance;
 - (b) If a person requests a certification, a translation or an opinion of counsel pursuant to NRS 162A.360, the person shall accept the power of attorney not later than 5 business days after receipt of the certification, translation or opinion of counsel; and
 - (c) A person may not require an additional or different form of power of attorney for authority granted in the power of attorney presented.
2. A person is not required to accept an acknowledged power of attorney if:
 - (a) The person is not otherwise required to engage in a transaction with the principal in the same circumstances;
 - (b) Engaging in a transaction with the agent or the principal in the same circumstances would be inconsistent with federal law;
 - (c) The person has actual knowledge of the termination of the agent's authority or of the power of attorney before exercise of the power;
 - (d) A request for a certification, a translation or an opinion of counsel pursuant to NRS 162A.360 is refused;
 - (e) The person in good faith believes that the power is not valid or that the agent does not have the authority to perform the act requested, whether or not a certification, a translation or an opinion of counsel has been requested or provided pursuant to NRS 162A.360; or
 - (f) The person makes or has actual knowledge that another person has made a report pursuant to NRS 200.5093 stating a good faith belief that the principal may be subject to abuse, neglect, exploitation, isolation or abandonment by the agent or a person acting for or with the agent.
3. A person that refuses in violation of this section to accept an acknowledged power of attorney is subject to:
 - (a) A court order mandating acceptance of the power of attorney; and
 - (b) Liability for reasonable attorney's fees and costs incurred in any action or proceeding that confirms the validity of the power of attorney or mandates acceptance of the power of attorney.

COPIES—You should retain an executed copy of this document and give one to your agent.