DURABLE POWER OF ATTORNEY [TO TAKE EFFECT IMMEDIATELY]

I, SELMA IRENE TAYLOR , resident of the state of Washington, hereby grant a durable power of attorney to SHIRLEY L. IRWIN (referred to below as the "attorney-in-fact), with the intention that this grant shall remain in effect and not be limited by any future disability or incompetence of the principal.

1. POWERS

- A. The attorney-in-fact shall act as a fiduciary for the principal. The attorney-in-fact shall have all powers over the principal's estate that the principal has or acquires, both within and without the state of Washington.
- B. The attorney-in-fact shall have all powers over the principal's person necessary or desirable to provide for the support, maintenance, health, or comfort of the principal.
- C. The attorney-in-fact shall have authorization to make any transfer of property or other assets to my spouse for the purpose of obtaining medical eligibility as authorized by RCW 334.09.532.

2. EFFECTIVE DATE AND DURATION

This grant shall become effective immediately and shall remain in effect until revoked or terminated under the terms of paragraph 3.

3. REVOCATION AND TERMINATION

- A. Revocation. This grant may be revoked by the principal by giving written notice to the attorney-in-fact and by recording the written instrument of revocation in the office of the County Department of Records.
- B. Termination by Death of the 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-infact.

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4. RIGHTS AND DUTIES OF THE ATTORNEY-IN-FACT

- A. Reliance. The attorney-in-fact and all persons dealing with the attorney-in-fact shall be entitled to rely upon this power of attorney so long as it is effective, and has not been revoked. Any action taken in reliance of this document unless otherwise invalid or unenforceable shall be binding on the heirs, devisees, legatees, or personal representatives of the principal.
- B. <u>Indemnity</u>. 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 done in fraud of the principal.
- C. Accounting. The attorney-in-fact shall be required to account to any subsequently appointed personal representative.

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GARY M. GILLON